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CUSTOMS TARIFF

FOR

THE PHILIPPINE ARCHIPELAGO.

DIVISION OF INSULAR AFFAIRS,
WAR DEPARTMENT,
SEPTEMBER, 1901.

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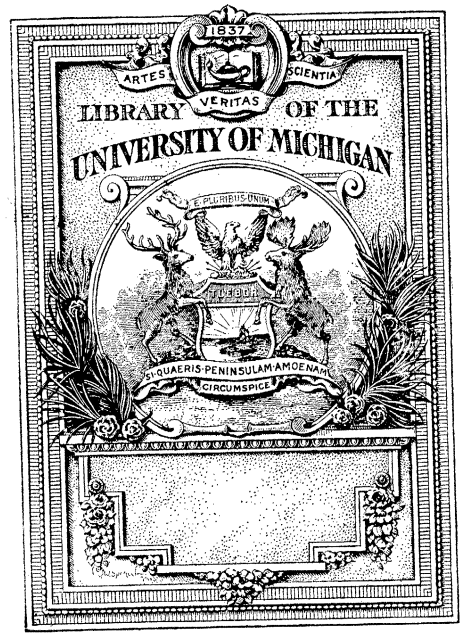

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[PUBLIC—No. 28.]

An Act Temporarily to provide revenue for the Philippine Islands, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of an Act entitled "An Act to revise and amend the tariff laws of the Philippine Archipelago," enacted by the United States Philippine Commission on the seventeenth day of September, nineteen hundred and one, shall be and remain in full force and effect, and there shall be levied, collected, and paid upon all articles coming into the Philippine Archipelago from the United States the rates of duty which are required by the said Act to be levied, collected, and paid upon like articles imported from foreign countries into said archipelago.

SEC. 2. That on and after the passage of this Act there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Archipelago the rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That upon all articles the growth and product of the Philippine Archipelago coming into the United States from the Philippine Archipelago there shall be levied, collected, and paid only seventy-five per centum of the rates of duty aforesaid: *And provided further*, That the rates of duty which are required hereby to be levied, collected, and paid upon products of the Philippine Archipelago coming into the United States shall be less any duty or taxes levied, collected, and paid thereon upon the shipment thereof from the Philippine Archipelago, as provided by the Act of the United States Philippine Commission referred to in section one of this Act, under such rules and regulations as the Secretary of the Treasury may prescribe, but all articles, the growth and product of the Philippine Islands, admitted into the ports of the United States free of duty under the provisions of this Act and coming directly from said islands to the United States for use and consumption therein, shall be hereafter exempt from any export duties imposed in the Philippine Islands.

SEC. 3. That on and after the passage of this Act the same tonnage taxes shall be levied, collected, and paid upon all foreign vessels coming into the United States from the Philippine Archipelago which are required by law to be levied, collected, and paid upon vessels coming into the United States from foreign countries: *Provided, however*, That until July first, nineteen hundred and four, the provisions of law restricting to vessels of the United States the transportation of passengers and merchandise directly or indirectly from one port of the United States to another port of the United States shall not be applicable to foreign vessels engaging in trade between the Philippine Archipelago and the United States, or between ports in the Philippine Archipelago: *And provided further*, That the Philippine Commission shall be authorized and empowered to issue licenses to engage in lighterage or other exclusively harbor business to vessels or other craft actually engaged in such business at the date of the passage of this Act, and to vessels or other craft built in the Philippine

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Islands or in the United States and owned by citizens of the United States or by inhabitants of the Philippine Islands.

SEC. 4. That the duties and taxes collected in the Philippine Archipelago in pursuance of this Act, and all duties and taxes collected in the United States upon articles coming from the Philippine Archipelago and upon foreign vessels coming therefrom, shall not be covered into the general fund of the Treasury of the United States, but shall be held as a separate fund and paid into the treasury of the Philippine Islands, to be used and expended for the government and benefit of said islands.

SEC. 5. That when duties prescribed by this Act are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied and collected upon the weight of such merchandise at the time of its entry.

SEC. 6. That all articles manufactured in bonded manufacturing warehouses in whole or in part of imported materials, or of materials subject to internal-revenue tax and intended for shipment from the United States to the Philippine Islands, shall, when so shipped, under such regulations as the Secretary of the Treasury may prescribe, be exempt from internal-revenue tax, and shall not be charged with duty except the duty levied under this Act upon imports into the Philippine Islands.

That all articles subject under the laws of the United States to internal-revenue tax, or on which the internal-revenue tax has been paid, and which may under existing laws and regulations be exported to a foreign country without the payment of such tax, or with benefit of drawback, as the case may be, may also be shipped to the Philippine Islands with like privilege, under such regulations and the filing of such bonds, bills of lading, and other security as the Commissioner of Internal Revenue may, with the approval of the Secretary of the Treasury, prescribe. And all taxes paid upon such articles shipped to the Philippine Islands since November fifteenth, nineteen hundred and one, under the decision of the Secretary of the Treasury of that date, shall be refunded to the parties who have paid the same, under such rules and regulations as the Secretary of the Treasury may prescribe, and a sum sufficient to make such payment is hereby appropriated, out of any money in the Treasury not otherwise appropriated.

That where materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the shipment of said articles to the Philippine Archipelago a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties, under such rules and regulations as the Secretary of the Treasury may prescribe.

SEC. 7. That merchandise in bonded warehouse or otherwise in the custody and control of the officers of the customs, upon which duties have been paid, shall be entitled, on shipment to the Philippine Islands within three years from the date of the original arrival, to a return of the duties paid less one per centum, and merchandise upon which duties have not been paid may be shipped without the payment of duties to the Philippine Islands within said period, under such rules and regulations as may be prescribed by the Secretary of the Treasury.

SEC. 8. That the provisions of the Act entitled "An Act to simplify the laws in relation to the collection of revenues," approved June tenth, eighteen hundred and ninety, as amended by an Act entitled

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"An Act to provide for the Government and to encourage the industries of the United States," approved July twenty-fourth, eighteen hundred and ninety-seven, shall apply to all articles coming into the United States from the Philippine Archipelago.

SEC. 9. That no person in the Philippine Islands shall, under the authority of the United States, be convicted of treason by any tribunal, civil or military, unless on the testimony of two witnesses to the same overt act, or on confession in open court.

Approved, March 8, 1902.

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CUSTOMS TARIFF

FOR

THE PHILIPPINE ARCHIPELAGO.

16600—01——1*

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[No. 230.]

AN ACT TO REVISE AND AMEND THE TARIFF LAWS OF THE PHILIPPINE ARCHIPELAGO.

By the authority of the President of the United States, and with the approval of the Secretary of War first had, be it enacted by the United States Philippine Commission:

SECTION 1. The provisions of General Order No. 49, Office of the United States Military Governor in the Philippine Islands, dated October 23, 1899, relating to customs duties on imports and exports of the Philippine Islands, and tonnage duties and wharf charges therein, and the several orders supplemental thereto and amendatory thereof, are hereby amended to read as follows:

SEC. 2. Duties shall be collected on all articles, goods and merchandise imported into the Philippine Islands at the rates hereinafter provided, except when expressly exempted from duty by this Act.

SEC. 3. Merchandise in transit at the time the present revision goes into effect, may be entered under the provisions of law existing at the time of shipment; provided, however, that this privilege shall not be extended beyond the period of sixty days after the date of the enforcement of the present tariff of duties and taxes.

SEC. 4. Duties shall be collected at the rates hereinafter provided on such articles, goods and merchandise exported from the Philippine Islands as are hereinafter specifically prescribed in this Act.

SEC. 5. The following rules and regulations shall be observed in the construction and enforcement of the various provisions of this Act:

GENERAL RULES.

CUSTOMS TREATMENT OF TEXTILES.

RULE 1. *Number of threads and its ascertainment.*—By the number of threads in a textile shall, unless otherwise stipulated, be meant the totality of all the threads comprised in the warp and weft in a square of six millimeters. The warp of textiles is to be considered as the totality of the threads which lie longitudinally, whether they form the foundation of the same, or whether they have been added in order to form patterns or give the stuff more body. The weft shall be considered the totality of the threads which cross the warp of the textile, and combine the same conditions of helping to form patterns or to add to the body of the stuff. In order to determine for customs treatment of textiles, the number of threads and the proportion in which the threads

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subject to the highest duty are found in the textile, the instrument known as the "thread counter" shall be employed.

Should there be a doubt as to the ascertainment of the number of threads in a textile, owing to the textile being more closely woven in some parts than in others, the most closely woven part and the most loosely woven part shall be taken, and the average number of threads resulting from the two shall serve as a basis for levying duty.

When the nature of the tissue permits it, the thread shall always be counted on the obverse side of the stuff.

In all woolly or melton-like textiles, and generally in all textiles in which the threads have become indistinct by carding or fulling, the threads shall be counted on the reverse side of the stuff by rasping or burning the hair when necessary.

In exceptional cases, where after these operations the ascertainment of the number of threads remains doubtful, a sufficient part of the textiles shall be unraveled.

Should this likewise be impossible, as, for instance, in case of ready-made articles, the textile shall be subject to the highest duty of the group to which it belongs, and should the textile be mixed, it shall be dutiable according to the class in which the most highly taxed material entering into the mixture is comprised.

CUSTOM TREATMENT OF MIXED TEXTILES.

RULE 2. *Admixtures of two materials.*—Textiles of all kinds, composed of two materials, shall be dutiable as follows:

(*a*) Cotton textiles containing threads of hemp, jute, linen, ramie, or other vegetable fiber shall be dutiable according to the corresponding numbers of group 3, Class IV, with the surtaxes established in each case,[1] provided the number of these threads of hemp, jute, linen, ramie, or other vegetable fibers, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of hemp, jute, linen, ramie or other vegetable fiber exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class V.

(*b*) Cotton textiles containing threads of wool, flock wool, hair, or wastes of these materials shall be dutiable according to the corresponding numbers of group 3, Class IV, with the surtaxes established in each case,[1] provided that the number of threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as textiles mixed with wool.

(*c*) Cotton textiles containing threads of silk or floss silk shall be

[1] Class IV, group 3, Rule A.

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dutiable according to the corresponding numbers of group 3, Class IV, with the surtaxes established in each case,[1] provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.[1]

(*d*) Textiles of hemp, jute, linen, ramie, or other vegetable fibers, containing threads of wool, flock wool, hair, or their wastes shall be dutiable according to the corresponding numbers of group 2, Class V, with the surtaxes established in each case,[2] provided that the number of these threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of group 3, Class VI, as textiles mixed with wool.[2]

(*e*) Textiles of hemp, jute, linen, ramie, or other vegetable fibers containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group 2, Class V, with the surtaxes established in each case,[2] provided that the number of these threads of silk or floss silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.[2]

(*f*) Textiles of wool, flock wool, or hair, containing threads of silk, or floss silk, shall be dutiable according to the corresponding numbers of group 3, Class VI, with the surtaxes established in each case,[3] provided that the number of silk or floss-silk threads does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.[3]

RULE 3. *Admixtures of more than two materials.*—Textiles composed of more than two materials shall be dutiable as follows:

(*a*) Textiles containing an admixture of wool and cotton, or of wool and other vegetable fibers and, at the same time, threads of silk or of floss silk, shall be subject to the corresponding duties of Class VI, as mixed woolen textiles, whatever be the proportion of the threads of vegetable fibers, and shall in addition be liable to the surtax leviable on the silk or floss-silk threads; provided that the number of these

[1] Class IV, group 3, Rule A. [2] Class V, group 2, Rule A.
[3] Class VI, group 3, Rule A.

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threads counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

(*b*) Textiles containing an admixture of cotton and other vegetable fibers and at the same time threads of silk or floss silk, shall be subject to the corresponding duties of Class V, and assimilated to textiles of jute, hemp, etc., whatever be the proportion of the cotton threads; they shall, in addition, be liable to the surtax leviable on the silk or floss-silk threads, provided that the number of these threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

(*c*) Textiles of an admixture of wool, cotton and other vegetable fibers, containing no silk threads, shall be subject to the corresponding duties of Class V, and shall, in addition, be liable to the surtax leviable on woolen threads, provided that the number of these threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of woolen threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as woolen textiles.

RULE 4. *Silk textiles.*—All textiles containing silk or floss-silk threads the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be considered as textiles of silk.

When the number of silk or floss-silk threads, counted in warp and weft, exceeds one-half of the total, the textiles shall be considered and dutiable as pure silk.

EXCEPTIONS.

For knitted stuffs, tulles, laces, blondes, and ribbons, composed of an admixture, exception to the preceding rules shall be made in the following cases:

RULE 5. *Knitted and netted stuffs.*—All kinds of knitted stuffs and tulles, laces, and blondes, when mixed, shall be dutiable according to the corresponding numbers of the class comprising the threads of the material most highly taxed, whatever be the proportion of such threads in the textile.

Knitted stuffs, laces, blondes, and tulles, comprised in Class VII, shall be considered as textiles mixed with silk when they contain threads

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of cotton or other vegetable fibers, or of wool or flock wool, whatever be the proportion of such threads in the mixture.

RULE 6. *Ribbons.*—Ribbons and galloons mixed with cotton and other vegetable fibers or with vegetable fibers and wool, containing no silk, shall be subject to the corresponding duties of the class comprising the threads most highly taxed.

Ribbons or galloons containing silk, in whatever proportion, shall be dutiable as textiles according to the corresponding numbers of Class VII.

RULE 7. *Trimmings.*—Trimmings shall be dutiable on the total weight, as if exclusively composed of the apparent or visible textile material.

Trimmings composed on their apparent or visible part of various textile materials shall be subject to the corresponding duties of the class comprising the material most highly taxed. When the predominating component material consists of metallic threads of any kind, the trimmings shall be dutiable according to Class VII.

Trimmings are distinguished from ribbons and galloons by the latter being real textiles, with warp and weft, while trimmings are plaited.

SURTAXES.

RULE 8. *Establishment of surtaxes.*—The surtaxes applicable, owing to *broché*, embroidery, metal threads, or making up, shall always be computed on the duties leviable on the textile by taking into account, if necessary, the increase of such duties in case of admixture.

For the collection of the total duty, the surtaxes applicable for either of the above-mentioned reasons shall, when necessary, be added together.

RULE 9. *Brochés.*—Textiles, *brochés* or woven like brocades, with silk or floss silk, shall be liable to the duties leviable thereon, plus the sur-taxes established in every case.[1]

Brochés or brocaded textiles are all textiles with flowers or other ornaments applied by means of a shuttle in such manner that the threads do not occupy the entire width of the stuff but only the space comprising the flower or pattern.

RULE 10. *Embroidery.*—Textiles embroidered by hand or machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus the surtaxes established in every case.[2]

Embroidery is distinguished from patterns woven in the textile as the latter are destroyed by unraveling the weft of the textile, while embroidery is independent of the warp and weft and can not be unraveled.

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[1] Class IV, group 3, Rule B, letter (*a*); and Class V, group 2, Rule B, letter (*a*).

[2] Class IV, group 3, Rule B, letter (*b*); Class V, group 2, Rule B, letter (*b*).

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RULE 11. *Metallic threads.*—Textiles and trimmings containing metallic threads, in whatever proportion, shall be liable to the duties leviable thereon, plus the surtaxes established in every case.[1]

Textiles exclusively composed of metallic threads shall be dutiable according to Class VII.

RULE 12. *Made-up articles.*—Textiles manufactured into articles of all kinds shall be liable to the duties leviable thereon, plus the surtaxes established in every case.[2]

Ready-made clothing, wearing apparel of all kinds and of any style, and, generally, all articles made up by the seamstress or tailor, shall, for their total weight, be liable to duties leviable on the principal component textile on their most visible exterior part.

For the application of the corresponding surtaxes, clothing and articles, half finished, cut or basted, shall be considered as made-up articles and clothing.

RULES APPLICABLE TO GOODS NOT SPECIALLY MENTIONED AND TO ARTICLES COMPOSED OF SEVERAL MATERIALS.

RULE 13. Articles not enumerated in the tariff shall, for the application of duty, be assimilated to those which they most closely resemble,[3] and shall in the first instance be so classified by the collector of the port of entry into which the articles are brought.

When an article presented for appraisal is not mentioned in a number of the tariff or in the repertory, and when doubts arise as to its assimilation to articles specified in the tariff, the interested party or the importer may request the collector at the port of entry to indicate the number according to which such article is dutiable.

In such case, the appraisal shall be made according to the number so indicated.

RULE 14. Articles which, by reason of their nature or their application, are composed of two or more materials or of different parts, as, for instance, the handle of an implement and the implement itself; the glass and frame of a mirror, shall, for the total weight, be taxed according to the material chiefly determining the value of the article.

RULE 15. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the

[1] Class IV, group 3, Rule B, letter (*c*); Class V, group 2, Rule B, letter (*c*).
[2] Class IV, group 3, Rule B, letter (*d*); Class V, group 2, Rule B, letter (*d*).
[3] See Rule 15.

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particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

REGULATIONS TO BE APPLIED TO LEVYING DUTY ON PACKING, PACKAGES, AND RECEPTACLES.

RULE 16. Common packing, packages, receptacles and coverings of imported merchandise in use and imported with such merchandise, shall be dutiable under their corresponding paragraphs of the tariff except in the case of goods dutiable by gross weight or ad valorem.

RULE 17. In all cases in which dutiable merchandise shall by its tariff number be dutiable upon the gross weight, the dutiable weight of such merchandise shall include the weight of all covers, receptacles, wrappers, packages and packing of every description, whether exterior, interior, or immediate, without any allowance for tare.

RULE 18. In all cases in which dutiable merchandise shall by its tariff number be dutiable upon net weight, the dutiable weight of such merchandise shall not include the weight of any common exterior cover, receptacle, package, wrappers or packing, but shall include all interior or immediate receptacles.

RULE 19. When in a single receptacle are imported goods dutiable by net weight, together with others dutiable by gross weight, the former shall be assessed by their net weight in accordance with the preceding Rule No. 18; and the latter shall be assessed together with the weight of the entire exterior receptacle; or, in case there should be more than one class of goods dutiable by gross weight, they shall be assessed together with the weight of the entire exterior receptacle proportionately divided between them in accordance with their respective net weights.

In the case of goods dutiable by net weight packed together with goods dutiable by unities, the former shall be assessed as above pre-

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scribed, and the latter shall pay by unities; the exterior receptacle will then be dutiable by its corresponding paragraph. For the purposes of this rule, goods dutiable ad valorem and goods free of duty shall be considered and appraised as by net weight.

RULE 20. Where merchandise, dutiable upon its net weight, where not otherwise specially provided for, is customarily contained in packing, packages or receptacles of uniform or similar character, it shall be the duty of the Collector of the Islands from time to time to ascertain by tests the actual weight or quantity of such merchandise and the actual weight of the packages, packing or receptacles thereof, respectively, in which such merchandise is customarily imported, and, upon such ascertainment, to prescribe regulations for estimating the dutiable weight or quantity of such merchandise, and thereafter such merchandise imported in such customary packing, packages and receptacles shall be entered, and the duties thereon levied and collected, upon the basis of such estimated dutiable weight or quantity.

PROHIBITED IMPORTATIONS.

SEC. 6. The importation of the following articles is prohibited:

(1) Dynamite, gunpowder, and similar explosives, and fire arms of all descriptions and detached parts therefor, unless the importer shall produce a special authorization for landing issued to him by the civil governor.

(2) Books, pamphlets, or other printed matter, paintings or illustrations, figures, or other objects, of an obscene or indecent character.

(3) Roulette wheels, gambling layouts, dealing boxes and all other machines, apparatus or mechanical devices used in gambling, or used in the distribution of money, cigars or other articles, when such distribution is dependent upon lot or chance.

SEC. 7. The following abbreviations shall be employed in the tariff:

G. W. = gross weight.	Kilo. = kilogram.
N. W. = net weight.	Kilos. = kilograms.
Hectog. = hectogram.	Hectol. = hectoliter.

SEC. 8. Duties shall be paid in United States money except that:

The following coins now in circulation in the Philippine Islands shall be received for customs duties and taxes at the following rates in money of the United States: Peso, fifty cents; Medio Peso, twenty-five cents; Peseta, ten cents; Media Peseta, five cents, but such rates shall be changed in accordance with a quarterly proclamation of the civil governor.

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SEC. 9. The metrical system of weights and measures as authorized by sections 3569 and 3570 of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued.

The meter is equal to 39.37 inches.
The liter is equal to 1.0567 quarts, wine measure.
The kilogram is equal to 2.2046 pounds avoirdupois.

SEC. 10. Importations from the United States are dutiable under the provisions of this Act, but no customs duties shall be imposed on articles, goods or merchandise transported only from one place or port to another place or port in the Philippine Islands.

SEC. 11. The rates of duties to be collected on articles, goods and merchandise imported into the Philippine Islands shall be as follows:

CLASS I.—*Stones, earths, ores, glass and ceramic products.*

GROUP 1.—STONES AND EARTHS EMPLOYED IN BUILDING, ARTS AND MANUFACTURES.

1. Marble, onyx, jasper, alabaster and similar fine stones:		
(*a*) In the rough, or in dressed pieces squared or prepared for shaping, G. W	100 kilos	$0.50
(*b*) Slabs, plates or steps of any dimension, polished or not, G. W., 100 kilos		2.00
Marble affixed to or packed with and belonging to furniture shall be liable to the same duty as the furniture.		
(*c*) Sculptures, high and bas-reliefs, vases, urns and similar articles for house decoration, G. W	100 kilos	10.00
(*d*) Wrought or chiseled into all other articles, polished or not, G. W., 100 kilos		6.00
2. Stones, other, natural or artificial:		
(*a*) In the rough, unwrought, in rough blocks or cubes, G. W.,	100 kilos	.04
(*b*) Crushed stone for pavements and foundations, G. W	100 kilos	.10
(*c*) Slabs, plates or steps, G. W	100 kilos	.50
(*d*) Millstones and grindstones, G. W	100 kilos	.25
(*e*) Wrought into all other articles, N. W	100 kilos	1.00
3. Earths employed in manufactures and arts:		
(*a*) Lime, gypsum, chalk or cement, G. W	100 kilos	.04
(*b*) Other, G. W	100 kilos	.20
4. Gypsum manufactured into articles:		
(*a*) Statuettes, N. W	100 kilos	3.00
(*b*) Other articles, N. W	100 kilos	.75
5. Chalk manufactured into articles:		
Billiard chalk, red chalk, including French and tailors' chalk, N. W	kilo	.03

GROUP 2.—COAL.

6. Coal and coke, G. W.	1,000 kilos	.25

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GROUP 3.—SCHISTS, BITUMENS AND THEIR DERIVATIVES.

In case of doubt as to the clearance of crude petroleum, the following rules shall be observed:

1. A sample of 200 cubic centimeters shall be taken from each 50 cases or less comprised in the declaration and belonging to the same kind of goods. If the oil is imported in bulk or in tanks, samples of equal quantities shall be taken from each receptacle in which the oil is contained, sufficient to make more than two liters in all after mixing.

2. These samples shall be thoroughly mixed in a large receptacle, and when the discharge of the shipment is terminated, 2 liters are taken therefrom and put into separate bottles, which are sealed and furnished with labels signed by the customs employees and the interested party. These bottles shall be forwarded to the customs chemical expert in order to be assayed.

3. Immediately after this operation the goods shall be cleared and the corresponding duty applied, but the interested party shall always be bound by the results of the analysis, and the clearance shall not be deemed definite until that result be known.

4. The samples must be assayed within one month, and the interested party has the right to be present when the samples are opened and analyzed, provided that he has made a written request to this effect at the time of identifying the samples by affixing his signature to the labels. He may also appeal to the Collector of the Islands from the report of the experts.

5. Should the interested party in his appeal request that a new analysis be made, this operation shall be effected at his expense if the report of the experts be sustained. In contrary cases the expense shall be borne by the Government.

6. The following shall be considered:

(*a*) As crude oil derived from the distillation of slates or schists, those obtained from first distillation having a specific gravity of from 900 to 920, at a temperature of 21$\frac{1}{9}$ Centigrade, or, measured on a Baumé scale for fluids lighter than water, which give a reading from about 27 (corresponding to a specific gravity of about 900) to 22 (corresponding to a specific gravity of about 924).

(*b*) As crude and natural petroleum, that imported in the state in which found when extracted from the well, and which had undergone no operation whatever, whereby the natural chemical composition is altered or modified. When gradually and continuously distilled up to a temperature of 300° C., this petroleum must leave a residuum exceeding 20 per cent of its primitive weight.

7. Tar and mineral pitch, bitumens, schists, unrefined creosote, asphalt and also asphalt paving blocks, G. W.....100 kilos.. $0.10

The customs authorities must take care that under the denomination of tar, or mixtures containing tar, no oils derived from schists are imported. Tar must not contain in appreciable proportions volatile products or oils which might be extracted by means of distillation at 300° Centigrade. Though imported under the name of asphalts, or bitumens, impure paraffin or other products must be included in No. 102 of Class III.

8. Crude oils derived from schists, including crude petroleum and axle grease for cars and carts, G. W.....100 kilos.. .10

Crude mineral oils mixed with crude animal oils, as well as crude mineral oils mixed with crude vegetable oils when these oils are exclusively destined to lubricating machinery, are likewise dutiable according to this number.

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9. Petroleum and other mineral oils, rectified or refined, intended for illumination or lubrication, N. W ..... 100 kilos .. $1.25
10. Benzine, gasoline, and mineral oils not specially mentioned, including vaseline, G. W ..... 100 kilos .. 1.25

All mineral oils not having the properties described in paragraph (*a*) of Rule 6 of the rules for this group shall be considered as refined.

GROUP 4.—ORES.

11. Ores other than copper, gold, and silver, G. W ..... 1,000 kilos .. .25

GROUP 5.—CRYSTAL AND GLASS.

12. Common or ordinary hollow glassware and electrical insulators, G. W., 100 kilos ..... .80
    (*a*) Siphons for aerated waters, G. W ..... 100 kilos .. 2.80
13. Crystal, and glass imitating crystal:
    (*a*) Articles cut, engraved, painted, enameled, or gilt, G. W ... do 12.00
    (*b*) The same, neither cut, engraved, painted, enameled, nor gilt, G. W., 100 kilos 5.60
    (*c*) Lamp chimneys, plain or ground, not decorated, per 100 chimneys ..... .25

    NOTE.—Decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar-lamps, bracket-lamps, and other articles of table service and lighting, white or colored, and statuettes, flower stands, vases, urns, and similar articles for toilet purposes or house decoration are included in this paragraph.
14. Plate glass or plate crystal:
    (*a*) Slabs for paving or roofing, G. W ..... 100 kilos .. 1.65
    (*b*) For windows or in other articles, provided that they are neither polished, beveled, engraved, nor annealed, G. W .... 100 kilos .. 2.20
    (*c*) Window glass set in lead and polished, or beveled plate glass, G. W., 100 kilos 4.50
    (*d*) Articles engraved or enameled, G. W ..... 100 kilos .. 10.00
15. Mirrors and looking-glasses of glass and crystal:
    (*a*) Common mirrors, not exceeding 2 mm. in thickness, coated with red or black mercurial varnish, G. W ..... kilo .. .06
    (*b*) Other mirrors, not beveled, G. W ..... kilo .. .10
    (*c*) Beveled mirrors, G. W ..... kilo .. .18
16. Other articles and manufactures of glass:
    (*a*) Spectacles, eyeglasses, and goggles, and glasses for the same, per dozen ..... .25
    (*b*) Incandescent electric lamps, mounted or not ..... per hundred .. 2.00
    (*c*) Other articles, neither cut, engraved, painted, enameled, nor gilt, G. W ..... 100 kilos .. 4.00
    (*d*) The same, either cut, engraved, painted, enameled, or gilt, G. W ..... 100 kilos .. 8.00

    NOTE.—Washbowls, wash basins, soap dishes, toothbrush holders, and washstand pitchers are included in this number.

    Provided, that none of the articles classified under paragraphs 13 and 16 shall pay a less rate of duty than 30 per cent ad valorem, and none of the articles classified under paragraphs 12, 14, and 15 shall pay a less rate of duty than 20 per cent ad valorem.

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GROUP 6.—POTTERY, EARTHENWARE AND PORCELAIN.

17. Common clay:
    (a) In common bricks, fire bricks and squares, unglazed, for building and industrial purposes, G. W .....1,000 kilos.. $0.30
    (b) Pressed, vitrified or glazed bricks or squares, G.W.1,000 kilos .... .60
    (c) In tubes or pipes, not varnished, vitrified or glazed, for building or drainage purposes, G. W .....100 kilos.. .10
    (d) In tubes or pipes, varnished, glazed or vitrified, for industrial or drainage purposes, G. W .....100 kilos.. .20
18. Ceramic tiles:
    (a) Varnished, vitrified, or not, plain and undecorated, G.W.100 kilos.. .32
    (b) The same, glazed, ornamented or decorated, G. W.....100 kilos.. 1.20
19. Hollow ware, glazed or not, of clay or stoneware:
    (a) Household or kitchen utensils, except dishes or tableware, not gilt, painted, or ornamented in relief, G. W.....100 kilos.. .64
    (b) Dishes, tableware, or other articles, not gilt, painted or ornamented in relief, G. W .....100 kilos.. 1.60
    (c) Flowerpots of common earthenware and common bottles of the same, G. W ..... 100 kilos.. .80
    (d) Articles, gilt, painted, or ornamented in relief, G. W..100 kilos.. 4.40
20. Faience, in dishes or hollow ware:
    (a) Neither painted, gilt, nor ornamented in relief, G. W..100 kilos.. 2.80
    (b) Gilt, painted, or with ornaments in relief, G. W.....100 kilos.. 6.00
21. Porcelain, in dishes or hollow ware:
    (a) Neither painted, gilt, nor in relief, G. W .....100 kilos.. 5.60
    (b) Painted, gilt, or with ornaments in relief, G. W .....100 kilos.. 9.60
    Provided, that none of the articles classified under letter (b) of this paragraph shall pay a less rate of duty than 60 per cent ad valorem.
22. Porcelain, plain, in door knobs, electric insulator and similar articles not decorated, not otherwise provided for, G. W.....100 kilos.. 4.00
23. Statuettes, flower stands, vases, high and bas reliefs, articles for toilet purposes and house decoration, all of said articles of clay, faïence, stoneware, porcelain or bisque, G. W.....kilo.. .25

GROUP 7.—PRECIOUS STONES, PEARLS AND IMITATIONS OF THE SAME, UNSET.

24. Precious stones and doublets, unset: Ad valorem, 15 per cent.
25. Pearls, unset: Ad valorem 15 per cent.
26. Imitations of precious stones and of pearls, unset: Ad valorem 15 per cent.

CLASS II.—*Metals and all manufactures in which a metal enters as a principal element.*

GROUP 1.—GOLD, SILVER AND PLATINUM, AND ALLOYS OF THESE METALS, AND GOLD AND SILVER PLATE.

27. Gold and platinum or alloys thereof:
    (a) In jewelry, plate and goldsmiths' wares, not otherwise provided for, N.W.....hectog..$12.50
    (b) Same set with pearls or precious stones, not otherwise provided for, N.W.....hectog.. 25.00
    (c) Same set with doublets, imitation precious stones or imitation pearls, N.W.....hectog.. 17.50
    (d) Same manufactured into articles other than jewelry or plate, except as otherwise specially provided, N. W .....hectog.. 3.00

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28. Silver:
    (a) In jewelry or plate and silversmiths' wares, not set with pearls or precious stones, N. W ..... hectog.. $3.00
    (b) In same set with pearls or precious stones, N. W ..... hectog.. 15.50
    (c) In same set with doublets, imitation precious stones, or imitation pearls, N. W ..... hectog.. 8.00
    (d) Silver manufactured into articles other than jewelry or plate, N. W ..... hectog.. .80
29. Gold and silver plated wares:
    (a) Gold and silver plated jewelry, N. W ..... kilo.. 2.40
    (b) Gold and silver plated wares other than jewelry, N. W ..... kilo.. 2.00

Provided, that none of the articles classified under paragraphs 27, 28, and 29 shall pay a less rate of duty than 20 per cent ad valorem.

GROUP 2.—CAST IRON.

Articles of malleable cast iron are dutiable as manufactures of wrought iron.

30. Pigs, G. W ..... 100 kilos.. .10
31. Articles not coated or ornamented with another metal or porcelain, neither polished nor turned:
    (a) Bars, beams, plates, grates for furnaces, columns and pipes, G. W. 100 kilos ..... .35
    (b) Lubricating boxes for railway trucks and carriages, and railway way chairs, G. W ..... 100 kilos.. .30
    (c) Articles, other, not elsewhere mentioned, G. W ..... 100 kilos.. .75
32. Articles of all kinds not coated or ornamented with another metal or porcelain, either polished or turned, N. W ..... 100 kilos.. 1.20
33. Articles of all kinds, enameled, bronze gilt, tinned or coated, or ornamented with other metals or porcelain, N. W ..... 100 kilos.. 2.00

GROUP 3.—WROUGHT IRON AND STEEL.

34. Iron, soft or wrought, in ingots or "tochos," steel in ingots, G. W., 100 kilos ..... .24
35. Wrought iron or steel, rolled:
    (a) Rails, G. W ..... 100 kilos.. .30
    (b) Bars and beams, neither perforated, riveted, with screws, nor cut to measure, of all kinds (excepting fine crucible steel) including rods, tires, and hoops, G. W ..... 100 kilos.. .60

The rods in question are iron or steel rods exceeding eight millimeters in thickness employed in the manufacture of iron wire.

    (c) The same, of crucible steel, G. W ..... 100 kilos.. 1.05

Crucible steel is distinguishable from bar and other pieces of iron or common steel by its sharp edges. The surface is very smooth, of a bluish color darker than that of iron and its fracture is close grained. (This steel is generally imported in round, triangular, square, octagonal or flat bars.)

36. Wrought iron and steel sheets, rolled:
    (a) Neither polished nor tinned of 3 millimeters and more in thickness, G. W ..... 100 kilos.. .78
    (b) Neither polished nor tinned of less than 3 millimeters in thickness, and hoop iron, G. W ..... 100 kilos.. .78

By hoop iron (fleges) shall be understood unpolished, flat bands or circles less than 3 mm. in thickness.

    (c) Tinned and tin plate, G. W ..... 100 kilos.. 1.00
    (d) Polished, corrugated, perforated, cold rolled, galvanized, or not, and bands of polished hoop iron, G. W ..... 100 kilos.. .90

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37. Wrought iron or steel:
Cast in pieces in the rough, neither polished, turned, nor adjusted, weighing each—
(a) 25 kilos or more, G. W.....100 kilos.. $0.75
(b) Less than 25 kilos, G. W.....100 kilos.. 1.00
38. Wrought iron or steel cast in pieces, finished:
(a) Wheels weighing more than 100 kilograms, fish-plates, chairs, sleepers, and straight axles; springs for railways and tramways; lubricating boxes, G. W .....100 kilos.. .45
(b) Wheels weighing 100 kilograms or less; springs other than for railways and tramways; bent axles and cranks, G. W., 100 kilos..... 1.05
39. Wrought iron or steel pipes:
(a) Covered with sheet brass, G. W .....100 kilos.. 1.40
(b) Other, galvanized or not, G. W .....100 kilos.. 1.05
40. Wrought iron or steel wire, galvanized or not:
(a) 2 mm. or more in diameter, N. W.....100 kilos.. .75
(b) More than half and less than 2 mm. in diameter, N. W.100 kilos.. 1.00
(c) ½ mm. or less in diameter and wire covered with a textile, N. W .....100 kilos.. 1.40
41. Wrought iron or steel in large pieces, composed of bars or bars and sheets fastened by means of rivets or screws; the same, unriveted, perforated, or cut to measure for bridges, frames and other buildings, G. W.100 kilos.. 1.00
42. Anchors, iron or steel plates for vessels, chains for vessels or machines, moorings, switches and signal disks, G. W.....100 kilos.. .50
43. Anvils, G. W .....100 kilos.. 1.75
44. Wire gauze:
(a) Up to 40 threads per square inch, N. W .....100 kilos.. 1.75
(b) Of 40 threads or more per square inch, N. W .....kilo.. .04
45. Cables, fencing (barbed wire), netting; furniture springs, N. W.100 kilos.. .75
46. Tools and implements, not apparatus, of wrought iron or steel:
(a) Fine, for arts, trades and professions, partly or wholly of crucible steel, N. W .....100 kilos.. 5.00
(b) Other, N. W .....100 kilos.. 1.50
Provided, that none of the articles classified under this paragraph shall pay a less rate of duty than 15 per cent. ad valorem.
47. Screws, nuts, bolts, washers, and rivets, N. W.....100 kilos.. 2.00
48. Nails, clasp nails, tacks and brads, N. W .....100 kilos.. 1.00
49. Saddlery hardware:
(a) Common, made of iron or steel, common bits, spurs, and all finishes of common harness, not nickeled or covered with other metals or materials, N. W.....100 kilos.. 3.00
(b) The same ornamented, nickeled or covered with other materials, N. W .....100 kilos... 6.00
50. Buckles, not gold or silver plated:
(a) Bronze gilt, silvered or nickeled, N. W.....kilo.. .20
(b) Others, N. W.....kilo.. .15
51. Sewing and embroidering needles, pens, N. W.....kilo.. .30
52. Common pins, hooks and eyes, N. W.....kilo.. .30
53. Crochet hooks and the like, hairpins, N. W.....kilo.. .30
54. Cutlery:
(a) Butchers', shoemakers', saddlers', kitchen, bread, vegetable, cheese, plumbers', and painters' knives, with wood handles, table knives and forks, with wood handles, scissors and shears, with glazed or japanned bows, N. W .....kilo.. .15

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54. Cutlery—Continued.
    (*b*) Pocket cutlery, side arms (not fire), and parts for the foregoing; razors, N. W.....kilo.. $0.60
    (*c*) Pruning and budding knives, grass, garden, hedge, pruning, and sheep shears, N. W.....kilo.. .05
    (*d*) Surgical and dental instruments, fishing hooks, and all other cutlery, including scissors and shears not otherwise provided for, N. W:.....kilo.. .30

    Provided, that none of the articles classified under paragraphs 51, 52, 53, and 54 shall pay a less rate of duty than 15 per cent ad valorem.

55. Small arms and barrels:
    (*a*) Barrels, unfinished, for portable arms, N. W.....kilo.. .25
    (*b*) Barrels, finished, for portable arms, N. W.....kilo.. .60
    (*c*) Pistols and revolvers, also their detached parts, except barrels, N. W.....kilo.. 3.00
56. Other arms, breech and muzzle loading, and detached parts thereof, except barrels, N. W.....kilo.. 2.00
57. Manufactures of tin plate, N. W.....100 kilos.. 5.00
58. Wrought iron or steel in common articles of all kinds not specially mentioned, though coated with lead, tin, or zinc, or painted or varnished, N. W.....100 kilos.. 2.50
59. Wrought iron or steel in articles of all kinds not specially mentioned, fine, i. e., polished, enameled, coated with porcelain, nickel, or other metals (with the exception of lead, tin, zinc, gold or silver), or with ornaments, borders, or parts of other metals (except gold or silver), or combined with glass or earthenware, N. W.....100 kilos.. 4.00

    Provided, that none of the articles classified under this paragraph shall pay a less rate of duty than 15 per cent ad valorem.

GROUP 4.—COPPER AND ALLOYS OF COMMON METALS WITH COPPER (BRASS, BRONZE, ETC.).

60. Copper scales (*laminæ*) copper of first fusion, old copper, brass, etc., G. W.....100 kilos.. 1.50
61. Copper and alloys of copper; in ingots, G. W.....100 kilos.. 2.00
62. The same rolled in bars of all kinds, G. W.....100 kilos.. 2.25
63. The same rolled in sheets, G. W.....100 kilos.. 2.50
64. The same in wire, galvanized or not:
    (*a*) 1 m. m. or more in diameter, N. W.....100 kilos.. 4.50
    (*b*) Less than 1 m. m. in diameter, N. W.....100 kilos.. 4.50
    (*c*) Silvered or nickeled, N. W.....kilo.. .35
65. The same in wire, covered with textiles, not elsewhere provided for, or with insulating materials, cables for conducting electricity over public thoroughfares, N. W.....100 kilos.. 5.00
66. The same in wire gauze:
    (*a*) Up to 200 threads per inch, N. W.....kilo.. .04
    (*b*) Of 200 threads or more per inch, N. W.....kilo.. .10
67. The same in pipes, bearings, plates for fireplaces, and boiler-makers' wares, partially wrought, G. W.....100 kilos.. 3.25
68. The same in nails and tacks, crochet hooks, pins, pens and hairpins:
    (*a*) Nails and tacks, bronze gilt, or nickeled, N. W.....kilo.. .20
    (*b*) Nails and tacks, other, N. W.....kilo.. .05
    (*c*) Pins, pens, crochet hooks, hairpins, N. W.....kilo.. .30

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69. Copper and alloys of copper:
   (a) In articles not specially mentioned, varnished or not, N. W. kilo.. $0.15
   (b) In articles of bronze gilt or nickeled, not specially mentioned, except when exclusively used for sanitary constructions, N. W. kilo. .50
   (c) In articles of bronze gilt or nickeled, when exclusively used for sanitary constructions, N. W. ..... kilo.. .20

   By "sanitary constructions" are meant the fixtures, fittings and attachments such as pipes, valves, drains, spigots, basins, faucets, and douches, used in modern sanitary house-plumbing, and for bath rooms.

   Provided, that none of the articles classified under this paragraph shall pay a less rate of duty than 15 per cent ad valorem.

GROUP 5.—OTHER METALS AND THER ALLOYS.

70. Mercury, G. W. ..... kilo.. .10
71. Nickel, aluminum and their alloys:
   (a) In lumps or ingots, G. W. ..... 100 kilos.. 4.00
   (b) In bars, sheets, pipes and wire, N. W. ..... 100 kilos.. 6.00
   (c) In other articles of all kinds, N. W. ..... kilo.. .10
72. Tin and alloys thereof:
   (a) In lumps or ingots, G. W. ..... 100 kilos.. 2.00
   (b) In bars, sheets, pipes and wire, N. W. ..... 100 kilos.. 3.50
   (c) Hammered in thin leaves (tin foil) and capsules for bottles, N. W. ..... kilo.. .05
   (d) In other articles of all kinds, N. W. ..... kilo.. .50
73. Zinc, lead and other metals, not specially mentioned, as well as their alloys:
   (a) In lumps or ingots, G. W. ..... 100 kilos.. .50
   (b) In bars, sheets, pipes and wire, including shot, G. W. 100 kilos.. .75
   (c) Articles bronze gilt or nickeled, except when exclusively used for sanitary construction, N. W. ..... kilo.. .50
   (d) Articles bronze gilt or nickeled, when used exclusively for sanitary construction, N. W. ..... kilo.. .20
   (e) Zinc nails and tacks, neither bronze gilt nor nickeled, N. W. .. kilo.. .06
   (f) In other articles, including type, N. W. ..... kilo.. .15

   Provided, that none of the articles classified under this paragraph shall pay a less rate of duty than 15 per cent ad valorem.

GROUP 6.—WASTES AND SCORIÆ.

74. Filings, shavings, cuttings of iron or steel, and other wastes of cast iron or from the manufacture of common metals, fit only for resmelting, G. W. ..... 100 kilos.. .15
75. Scoriæ resulting from the smelting of ores, G. W. ..... 100 kilos.. .03

CLASS III.—*Substances employed in pharmacy and chemical industries, and products composed of these substances.*

GROUP 1.—SIMPLE DRUGS.

76. Oleaginous seed, copra or cocoanuts, G. W. ..... 100 kilos.. $0.30
77. Resins and gums:
   (a) Colophony, pitch (vegetable), and similar products, G. W., 100 kilos ..... .25
   (b) Spirits of turpentine, N. W. ..... 100 kilos.. 1.75
   (c) Caoutchouc and gutta-percha, raw or melted in lumps, G. W., 100 kilos 3.00

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78. Extracts of licorice, camphor, aloes, and other similar vegetable juices not elsewhere provided for, N. W.....100 kilos.. $5.00
79. Tan bark, G. W.....100 kilos.. .10
80. Opium:
    (a) Crude, N. W.....kilo.. 3.00
    (b) The same manufactured or prepared for smoking or other purposes, N. W.....kilo.. 3.50
81. Other simple vegetable products not mentioned specially, N. W. 100 kilos.. 2.50
82. Animal products employed in medicine not specially mentioned, N. W., 100 kilos..... 1.50

GROUP 2.—COLORS, DYES, AND VARNISHES.

83. Natural colors (ochers, etc.), in powder or lumps, G. W.....100 kilos.. .25
84. Artificial colors of metallic bases:
    (a) White and red lead in powder or lumps, N. W.....100 kilos.. 1.00
    (b) White and red lead prepared in the paste, oil or water, also lead or colored pencils, N. W.....100 kilos.. 3.00
    (c) Other artificial colors of metallic bases, in powder or lumps, N. W., 100 kilos..... 2.00
    (d) Other artificial colors of metallic bases prepared in paste, oil, or water, N. W.....100 kilos.. 5.00

    All prepared paints of metallic bases, ready for use, mixed with other oil than linseed oil or turpentine, and all prepared paints of metallic bases, ready for use, containing barytes, chalk, terra alba or iron rust shall be dutiable under paragraph *d* of this number, with a surtax of 50 per cent.
85. Other artificial colors in powder, crystals, lumps or paste, including lithographic inks, and charcoal pencils for drawing, N. W.....kilo.. .15
86. Natural dyes:
    (a) Woods, barks, roots, etc., for dyeing, G. W.....100 kilos.. .20
    (b) Madder or rubian, G. W.....100 kilos.. 2.25
    (c) Indigo and cochineal, G. W.....kilo.. .10
87. Artificial dyes:
    (a) Extracts from logwood, orchilla, and other dyeing extracts, N. W., 100 kilos..... 1.00
    (b) Writing and drawing inks, N. W.....100 kilos.. 4.00
    (c) Printing inks, N. W.....100 kilos.. 2.00
    (d) Colors derived from coal, N. W.....kilo.. .15
88. Varnishes, N. W.....100 kilos.. 4.00
89. Blacking of all kinds, N. W.....100 kilos.. 3.00

GROUP 3.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.

90. Simple bodies:
    (a) Sulphur, G. W.....100 kilos.. .15
    (b) Bromine, boron, iodine, and phosphorus, N. W.....kilo.. .18
91. Inorganic acids:
    (a) Hydrochloric, boric, nitric, and sulphuric acid; also aqua regia, G. W., 100 kilos..... .20
    (b) Liquid carbonic acid, N. W.....100 kilos.. 5.00
    (c) Other, N. W.....100 kilos.. 5.00
92. Organic acids:
    (a) Oxalic, citric, tartaric and carbolic, G. W.....100 kilos.. 1.00
    (b) Oleic, stearic, palmitic, G. W.....100 kilos.. 1.40
    (c) Acetic, G. W.....100 kilos.. 6.00
    (d) Other, G. W.....100 kilos.. 5.00

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93. Oxides and oxyhydrates of ammoniac, potash, and other caustic and barilla alkalies, G. W ..... 100 kilos.. $0.25

94. Inorganic salts:
- (a) Chloride of sodium (common salt), crude, G. W ..... 100 kilos.. .20
- (b) Chloride of sodium (common salt), ground, powdered, or otherwise manufactured, G. W ..... 100 kilos.. .50
- (c) Chloride of potassium; sulphates of soda, iron or magnesia, carbonate of magnesia, alum, G. W ..... 100 kilos.. .45
- (d) Sulphate of ammoniac; phosphates and superphosphates of lime, nitrate of potash and soda, G. W ..... 100 kilos.. .03
- (e) Other salts of ammoniac, salts of copper, chloride of lime, sulphate of potash, hyposulphite of soda, borax, and sal soda, G. W., 100 kilos ..... .75
- (f) Chlorates of soda and potash, G. W ..... 100 kilos.. 1.80

95. Organic salts:
- (a) Acetates and oxalates, G. W ..... 100 kilos.. 2.50
- (b) Citrates and tartrates, N. W ..... 100 kilos.. 3.00

96. Alkaloids and their salts, except those of cinchona bark; chlorides of gold and silver, N. W ..... kilo.. 6.75

97. Chemical products not specially mentioned, N. W ..... kilo.. .02

98. Pills (except quinine pills), capsules or medicinal dragées and the like, N. W ..... kilo.. .25

99. Pharmaceutical products not specially mentioned, including Chinese and other similar medical preparations, and materials used exclusively therefor not otherwise provided for, N. W ..... kilo.. .25

Provided, that none of the articles classified under paragraphs 97, 98, and 99 shall pay a less rate of duty than 15 per cent ad valorem.

Group 4.—Oils, fats, wax and their derivatives.

100. Vegetable oils:
- (a) Solid (cocoanut, palm, etc.), G. W ..... 100 kilos.. 1.00
- (b) Liquid (except olive oil), G. W ..... 100 kilos.. 1.25

101. Animal oils and animal fats:
- (a) Cod-liver oil and other medicinal oils not refined, G. W. 100 kilos.. 1.50
- (b) Glycerine, olein, stearine, and spermaceti, crude, G. W.. 100 kilos.. 1.40
- (c) Other crude oils and fats, G. W ..... 100 kilos.. .50
- (d) Cod liver oil and other medicinal oils, refined, but not in the form of a pharmaceutical product or preparation, G. W... 100 kilos.. 5.00

102. Mineral, vegetable, and animal wax, unwrought, and paraffin in lumps, G. W ..... 100 kilos.. 2.00

103. Articles of stearine and paraffin; wax of all kinds wrought, N. W., 100 kilos 5.00

104. Soap:
- (a) Common soap in bars, including castile soap, made of olive oil; also ordinary scouring compositions, N. W ..... kilo.. .01
- (b) Ordinary toilet soaps in bars, cakes, or tablets, N. W ..... kilo.. .10
- (c) Fine toilet soaps, whether fancy, perfumed, or not, and all others, including so-called medicinal or medicated soaps, N. W.. kilo.. .20

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105. Perfumery:
(a) Essential oils, extracts, and products used in the preparation of perfumery, including musk, N. W ..... kilo.. $5.00
(b) All other kinds of perfumery not otherwise provided for; powders and oils for toilet purposes, N. W ..... kilo.. .50

Provided, that none of the articles classified under paragraph 105 shall pay a less rate of duty than 25 per cent ad valorem.

GROUP 5.—VARIOUS.

106. Artificial or chemical fertilizers, G. W ..... 100 kilos.. .05
107. Starch and feculæ for industrial purposes, N. W ..... 100 kilos.. 2.00
108. Dextrine, N. W ..... 100 kilos.. 1.00
109. Glues, albumens, and gelatin, G. W ..... 100 kilos.. 4.00
110. Carbons prepared for electric lighting, G. W ..... 100 kilos.. 5.00
111. Gunpowder and explosive compounds:
(a) Gunpowder, explosive compounds and miners' fuses, N. W., 100 kilos 5.00
(b) Gunpowder, sporting and other explosives not intended for mines, including fireworks of all kinds, N. W ..... kilo.. .20

All gunpowder intended for any kind of firearms, capable of passing through a metallic riddle with round holes $2\frac{1}{2}$ m. m. in diameter, shall be considered as sporting.

CLASS IV.—*Cotton and its manufactures.*

GROUP 1.—RAW COTTON.

112. Raw cotton, with or without seed, and cotton waste, N. W .... 100 kilos.. .50

Cotton yarns and threads cf less than 20 centimeters in length shall be considered as waste of spun cotton.

GROUP 2.—YARNS.

Rule applicable to goods classed in the present group:

A meter of No. 1 cotton yarn of a single thread weighs 59 centigrams. To ascertain the number to which a cotton yarn corresponds any number of the meters thereof may be taken. The number of meters so taken must be multiplied by 59 and the product thereof must be divided by the number of centigrams that the tested length of yarn weighs. The quotient so obtained will be the number of the tested yarn, if of not more than one thread. If the yarn is of more than one thread, the quotient must be multiplied by the number of threads, and to give the proper number 7 per cent must be added if not dyed, or 10 per cent if dyed.

113. Yarn in hanks:
(a) Bleached or unbleached, N. W ..... kilo.. $0.10
(b) Dyed, N. W ..... kilo.. .15
114. Yarn in cops, bobbins or spools unbleached, including weight of bobbins, spool, etc.:
(a) Up to No. 13, N W ..... kilo.. .09
(b) No. 14 to No. 25, N. W ..... kilo.. .11
(c) No. 26 to No. 35, N. W ..... kilo.. .13
(d) No. 36 to No. 45, N. W ..... kilo.. .16
(e) No. 46 and above, N. W ..... kilo.. .20
115. The same bleached or dyed, including weight of bobbins, spools, etc.:
(a) Up to No. 13, N. W ..... kilo.. .14
(b) No. 14 to No. 25, N. W ..... kilo.. .16
(c) No. 26 to No. 35, N. W ..... kilo.. .18
(d) No. 36 to No. 45, N. W ..... kilo.. .22
(e) No. 46 and above, N. W ..... kilo.. .25

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116. Yarns or threads for sewing, crocheting, darning or embroidering, including the weight of the reel or spools, N. W.....kilo.. $0.20
(*a*) Thread for sewing sails, wrapping twine and cord, twisted or braided, including the weight of the reels, N. W.....kilo.. .12
(*b*) Wicks for making candles or matches, including the weight of the reels, N. W .....kilo.. .06

GROUP 3.—TEXTILES.

RULE A. When the textiles included in the numbers of this group contain an admixture, they shall, according to kind, be liable to the following surtaxes (*see* Rules 2 to 12, inclusive):

1. Cotton textiles containing threads of hemp, jute, linen, ramie or pita, shall be liable to a surtax of 15 per cent of the duties applicable thereto, provided that the number of these threads of hemp, jute, linen, ramie, or pita, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of hemp, jute, linen, ramie, etc., exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class V.

2. Cotton textiles containing threads of wool, flock wool, hair, or wastes of these materials, shall be liable to a surtax of 35 per cent of the duties applicable thereto, provided that the number of threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair or their wastes exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as textiles mixed with wool.

3. Cotton textiles containing threads of silk or floss silk, shall be liable to a surtax of 70 per cent of the duties applicable thereto, provided that the number of silk or floss silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

The provisions of this rule shall not apply to knitted stuffs, tulles, laces, and blondes (*see* Rule 5), to ribbons (Rule 6), or to trimmings (Rule 7).

RULE B. Articles included in this group, which are within the undermentioned conditions, shall be liable to the following surtaxes (*see* Rules 2 to 12, inclusive):

(*a*) Textiles brochés, or woven like brocades with silk or floss silk shall be liable to the duties leviable thereon, plus a surtax of 15 per cent.

(*b*) Textiles embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus a surtax of 30 per cent.

Should the embroidery contain threads, purl, or spangles of common metal or of silver, the surtax shall amount to 60 per cent of the duties applicable to the textile.

When the threads, purl or spangles are of gold, the surtax shall be 100 per cent.

(*c*) Textiles and trimmings containing threads, or purl of common metals or silver shall be liable to a surtax of 50 per cent of the duties leviable thereon.

When the threads or purl are of gold the surtax shall amount to 100 per cent.

(*d*) Textiles entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of 15 per cent.

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Shawls called "*mantones*" and "*panalones*," traveling rugs, counterpanes, sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus and handkerchiefs shall, for the making up, be liable to a surtax of 30 per cent of the duties leviable thereon.

Other made-up articles, wearing apparel and clothing of all kinds, except corsets and the articles provided for in paragraph 125, finished, half finished, cut, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component textile on their most visible exterior part, plus a surtax of 100 per cent.

117. Textiles plain and without figures, napped or not, weighing 10 kilograms or more per 100 square meters, unbleached, bleached, or dyed, and

Textiles plain and without figures, stamped or printed, napped or not, measuring not over 65 centimeters in width, weighing 8 kilograms or more per 100 square meters, and

Textiles plain and without figures, not stamped or printed, whatever be their width, weighing 8 kilograms or more per 100 square meters, having:

(*a*) Up to 18 threads, N. W	kilo..	$0.10
(*b*) From 19 to 30 threads, N. W	kilo..	.14
(*c*) From 31 to 38 threads, N. W	kilo..	.18
(*d*) 39 threads or more, N. W	kilo..	.28

(*e*) The same textiles printed or manufactured with dyed yarns: Dutiable as the textile, with a surtax of 30 per cent.

118. Other textiles plain and without figures, napped or not, weighing less than 10 kilos per 100 square meters, unbleached, bleached or dyed, having:

(*a*) Up to 12 threads, N. W	kilo..	.15
(*b*) From 13 to 22 threads, N. W	kilo..	.20
(*c*) From 23 to 30 threads, N. W	kilo..	.27
(*d*) From 31 to 38 threads, N. W	kilo..	.37
(*e*) 39 threads or more, N. W	kilo..	.50

(*f*) The same textiles, printed or manufactured with dyed yarns: Dutiable as the textile with a surtax of 40 per cent.

119. Textiles twilled or figured on the loom, napped or not, weighing 10 kilograms or more per 100 square meters, unbleached, bleached, or dyed, having:

(*a*) Up to 12 threads, N. W	kilo..	.12
(*b*) From 13 to 22 threads, N. W	kilo..	.14
(*c*) From 23 to 30 threads, N. W	kilo..	.16
(*d*) From 31 to 38 threads, N. W	kilo..	.255
(*e*) 39 threads or more, N. W	kilo..	.335

(*f*) The same textiles, printed or manufactured with dyed yarns: Dutiable as the textile with a surtax of 30 per cent.

120. Textiles twilled or figured on the loom, napped or not, weighing less than 10 kilograms per 100 square meters, unbleached, bleached or dyed, having:

(*a*) Up to 12 threads, N. W	kilo..	.18
(*b*) From 13 to 22 threads, N. W	kilo..	.23
(*c*) From 23 to 30 threads, N. W	kilo..	.32
(*d*) From 31 to 38 threads, N. W	kilo..	.43
(*e*) 39 threads or more, N. W	kilo..	.55

(*f*) The same textiles, printed or manufactured with dyed yarns: Dutiable as the textile with a surtax of 40 per cent.

121. Textiles for counterpanes, N. W	kilo..	.24
122. Piqués of all kinds, N. W	kilo..	.45

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123. Carded textiles in blankets and other articles:
 (a) Unbleached or half bleached, N. W ..... kilo.. $0.08
 (b) Bleached or dyed in the piece, N. W ..... kilo.. .14
 (c) Stamped, printed, or manufactured with dyed yarns, N. W. kilo.. .20

NOTE.—Blankets in pairs, hemmed or bound, and separate blankets shall be considered as made-up articles for the application of the corresponding surtax.

124. Plushes, velvets, velveteens, and all pile fabrics, cut or uncut, N. W ..... kilo.. .47

125. Knitted goods, even with needlework:[1]
 (a) In the piece, N. W ..... kilo.. .15
 (b) Jerseys, undershirts, and drawers, N. W ..... kilo.. .35
 (c) Stockings, socks, gloves, and other small articles, N. W ..... kilo.. .40

Provided that none of the articles classified under this paragraph shall pay a less rate of duty than 25 per cent ad valorem.

NOTE.—The articles classified under this paragraph shall have no surtax for the making-up, but shall be liable to such other surtaxes as may be applicable.

126. Tulles of all widths:[2]
 (a) Plain, N. W ..... kilo.. .70
 (b) Figured or embroidered on the loom, N. W ..... kilo.. .92

Tulles embroidered or figured after weaving, out of the loom, shall have a surtax of 30 per cent of the duties.

127. Laces and blondes, of all kinds:
 (a) Lace curtains, bedspreads and pillow shams, and lace for borders exceeding 38 centimeters in width, unhemmed, hemmed, or bound, N. W ..... kilo.. .90
 (b) Laces not exceeding 38 centimeters and not less than 25 centimeters in width, N. W ..... kilo.. 1.25
 (c) Laces less than 25 centimeters in width, N. W ..... kilo.. 1.40

128. Carpets of cotton, N. W ..... kilo.. .15

129. Textiles called tapestry, for upholstering furniture and for curtains manufactured with dyed yarns; table covers and counterpanes of the same kind, N. W ..... kilo.. .32

130. Wicks for lamps, N. W ..... kilo.. .15

131. Trimmings of cotton, tape, ribbons and galloons ([3] [4]) N. W ..... kilo.. .52

132. Shoe and corset laces, N. W ..... kilo.. .35

133. Rope and cordage, G. W ..... 100 kilos.. 6.00

134. Cinches and saddle girths, N. W ..... kilo.. .25
 (a) Ribbons or bands for the manufacture of the same, N. W. kilo.. .12

135. Waterproof or caoutchouc stuffs on cotton textiles, or elastic textiles manufactured with threads of gum elastic, N. W ..... kilo.. .15

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[1] Knitted goods, mixed with other vegetable fibers, wool, silk, or floss silk, shall respectively be dutiable according to the corresponding numbers of Classes V, VI, and VII. (*See* Rule 5.)

[2] When these articles are mixed in any proportion with linen or silk, they shall respectively be included in the corresponding numbers of Classes V and VI. (Rule 5.)

[3] *See* Rules 7 and 11.

[4] Ribbons and galloons containing in any proportion threads of other vegetable fibers, wool, or silk, shall respectively be subject to the corresponding numbers of Classes V, VI, and VII. (*See* Rule 6.)

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CLASS V.—*Hemp, flax, aloe, jute, and other vegetable fibers and their manufactures.*

GROUP 1.—RAW AND SPUN.

136.	Hemp, raw or hackled, N. W	100 kilos	$1.10
137.	Flax, raw or hackled, N. W	100 kilos	1.25
138.	Jute, aloe and other vegetable fibers, N. W	100 kilos	.40
139.	Yarn of hemp or flax, from 8 lea and finer, N. W	kilo	.07
140.	Yarn of jute, not finer than 5 lea, N. W	kilo	.015
141.	Yarn of hemp and flax, not finer than 8 lea, and yarn of jute, finer than 5 lea, inclusive, N. W	kilo	.05
142.	Yarn of aloe and other vegetable fibers, not elsewhere mentioned, up to No. 12, inclusive, N. W	100 kilos	1.50
143.	The same from No. 13 upward, N. W	100 kilos	2.75
144.	Threads, twines, cords, and yarns, twisted, of two or more ends, hammocks and fishing nets, N. W	kilo	.225
145.	Gunny bags	each	.02
146.	Rope and cordage:		
	(*a*) Twine or rope yarn and cord; also cordage and ropemakers' wares of hemp, flax, jute, or other fibers, not exceeding 3 m. m. in thickness, G. W	100 kilos	6.00
	(*b*) Cordage and ropemakers' wares, of hemp, flax, jute or other fibers, exceeding 3 m. m. in thickness, G. W	100 kilos	6.00

By the cordage dutiable under this number shall be understood yarn twisted in two or more strands, ten meters of which shall weigh more than five grams.

GROUP 2.—TEXTILES.

RULE A. When the textiles included in the numbers of this group contain an admixture they shall, according to kind, be liable to the following surtaxes (*see* Rules 2 to 12 inclusive):

1. Textiles of hemp, jute, linen, ramie or pita containing threads of wool, flock wool, hair or their wastes, shall be liable to a surtax of 40 per cent of the duties applicable thereto, provided that the number of these threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of group 3, Class VI, as textiles mixed with wool.

2. Textiles of hemp, jute, linen, ramie or pita containing threads of silk or floss silk shall be liable to a surtax of 60 per cent of the duties applicable thereto, provided that the number of these threads of silk or floss silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

3. Textiles of cotton containing an admixture of hemp, linen, ramie, jute or other vegetable fibers, and at the same time threads of silk or floss silk, shall be dutiable according to the corresponding numbers of this group (*see* Rule 4, letter *b*), with a surtax of 60 per cent, provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

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The provisions of this rule shall not apply to knitted stuffs, tulles, laces, and blondes (*see* Rule 5), to ribbons (*see* Rule 6), or to trimmings (*see* Rule 7).

RULE B. Articles included in this group which are within the undermentioned conditions shall be liable to the following surtaxes (Rules 2 to 12 inclusive):

(*a*) Textiles *brochés* or woven like brocades with silk or floss silk shall be liable to the duties leviable thereon, plus a surtax of 30 per cent.

(*b*) Textiles embroidered by hand or by machine after weaving or with application of trimmings, shall be liable to the duties leviable thereon, plus a surtax of 30 per cent.

Should the embroidery contain threads, purl, or spangles of common metals or of silver, the surtax shall amount to 60 per cent of the duties applicable to the textile.

When the threads, purl, or spangles are of gold, the surtax shall be 100 per cent.

(*c*) Textiles and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of 50 per cent of the duties leviable thereon.

When the threads or purl are of gold, the surtax shall amount to 100 per cent.

(*d*) Textiles entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of 15 per cent.

Sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus and handkerchiefs shall, for the making up, be liable to a surtax of 30 per cent of the duties leviable thereon.

Other made-up articles, wearing apparel and clothing of all kinds, except the articles provided for in paragraph 152, finished or half finished, cut, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component textile on their most visible exterior part, plus a surtax of 100 per cent.

147. Textiles of hemp, linen, ramie, jute, or other vegetable fibers, not specially mentioned, plain, twilled, or damasked, weighing 35 kilograms or more per 100 square meters,[1] unbleached or dyed in the piece, having:

(*a*) Up to 10 threads, unbleached, used for bagging and baling, N. W., kilo		$0.02
(*b*) Up to 10 threads, for other purposes, N. W	kilo	.04
(*c*) From 11 to 18 threads, N. W	kilo	.14

(*d*) The same textiles, bleached, half bleached, or printed: Dutiable as the textile, with a surtax of 15 per cent.

(*e*) The same textiles manufactured with dyed yarn: Dutiable as the textile, with a surtax of 25 per cent.

148. Textiles, plain, twilled, or damasked, weighing from 20 to 35 kilograms per 100 square meters, unbleached or dyed in the piece, having:

(*a*) Up to 10 threads, unbleached, used for bagging and baling, N. W., kilo		.04
(*b*) Up to 10 threads, for other purposes, N. W	kilo	.09
(*c*) From 11 to 18 threads, N. W	kilo	.13
(*d*) From 19 to 24 threads, N. W	kilo	.18
(*e*) From 25 to 30 threads, N. W	kilo	.24
(*f*) From 31 to 38 threads, N. W	kilo	.30
(*g*) 39 threads or more, N. W	kilo	.35

(*h*) The same textiles, bleached or printed: Dutiable as the textile, with a surtax of 25 per cent.

(*i*) The same textiles, manufactured with dyed yarns: Dutiable as the textile, with a surtax of 40 per cent.

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149. Textiles, plain, twilled, or damasked, weighing from 10 to 20 kilograms per 100 square meters,[1] unbleached or dyed in the piece, having:
   (a) Up to 18 threads, N. W ..... kilo.. $0.14
   (b) From 19 to 24 threads, N. W ..... kilo.. 18
   (c) From 25 to 30 threads, N. W ..... kilo.. .25
   (d) From 31 to 38 threads, N. W ..... kilo.. 35
   (e) 39 threads or more, N. W ..... kilo.. .50
   (f) The same tissue bleached, half bleached, or printed: Dutiable as the textile with a surtax of 30 per cent.
   (g) The same textiles manufactured with dyed yarns: Dutiable as the textile, with a surtax of 50 per cent.

150. Textiles, plain, twilled or damasked, weighing less than 10 kilograms per 100 square meters, unbleached or dyed in the piece, having:
   (a) Up to 12 threads, N. W ..... kilo.. .18
   (b) From 13 to 22 threads, N. W ..... kilo.. .26
   (c) From 23 to 30 threads, N. W ..... kilo.. .36
   (d) From 31 to 38 threads, N. W ..... kilo.. .50
   (e) 39 threads or more, N. W ..... kilo.. .90
   (f) The same textiles bleached, half bleached or printed: Dutiable as the textile, with a surtax of 30 per cent.
   (g) The same textiles manufactured with dyed yarns: Dutiable as the textile, with a surtax of 50 per cent.

151. Plushes, velvets, velveteens, and all pile fabrics, cut or uncut, composed of linen, jute, etc., N. W ..... kilo.. .30

152. Knitted goods, even with needlework:
   (a) In the piece, N. W ..... kilo.. 1.00
   (b) Jerseys, undershirts, and drawers, N. W ..... kilo.. 1.20
   (c) Stockings, socks, gloves, and other small articles, N. W ..... kilo.. 1.40

NOTE.—The articles classified under this paragraph shall have no surtax for the making-up, but shall be liable to such other surtaxes as may be applicable.

153. Tulles of all widths:
   (a) Plain, N. W ..... kilo.. .90
   (b) Figured or embroidered on the loom, N. W ..... kilo.. 1.10

NOTE.—Tulles embroidered or figured after weaving, out of the loom, shall have a surtax of 30 per cent of the duties.

154. Laces and blondes of all kinds:
   (a) Lace curtains, bed-spreads and pillow shams, and lace for borders exceeding 38 centimeters in width, unhemmed, hemmed or bound, N. W ..... kilo.. 1.50
   (b) Laces less than 38 centimeters and not less than 25 centimeters in width, N. W ..... kilo.. 2.25
   (c) Laces less than 25 centimeters in width, N. W ..... kilo.. 3.00

155. Carpets wholly of jute, hemp or other vegetable fibers, N. W ..... kilo.. .075

156. Textiles called tapestry, for upholstering furniture and for curtains, mixed or not with cotton, figured or damasked, provided they be manufactured with yarns dyed prior to being woven; table covers and counterpanes of the same kind, N. W ..... kilo.. .42

157. Trimmings, tape, ribbons and galloons,[1] [2] N. W ..... kilo.. .60

158. Shoe and corset laces, N. W ..... kilo.. .35

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[1] See Rules 7 and 11.

[2] Ribbons and galloons containing any proportion of threads of wool or silk shall, respectively, be liable to the corresponding numbers of Class VII. (*See* Rule 6.)

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159. Cinches or saddle girths, N. W ..... kilo.. $0.35
(a) Ribbons or bands for the manufacture of the same, N. W .. kilo.. .15
160. Waterproof or caoutchouc stuffs on textiles of linen or other vegetable fibres, except cotton, or elastic textiles manufactured with threads of gum elastic, N. W ..... kilo.. .25

CLASS VI.—*Wools, bristles, hair, horsehair and their manufactures.*

GROUP 1.—RAW.

NOTE.—Articles dutiable in this class shall not be liable to surtaxes.

161. Bristles, horsehair and other hair, including the hair of the camel, vicuna and of the Angora and Cashmere goats, G. W ..... 100 kilos.. $3.60
(a) Bristle brushes, in which the bristles give the value, N. W., 100 kilos 6.00
162. Wool:
(a) Unwashed, G. W ..... 100 kilos.. 2.55
(b) Washed, G. W ..... 100 kilos.. 4.35
(c) Combed and prepared for yarns, and wool waste carded, G. W ..... 100 kilos.. 5.00
(d) Combed, carded and dyed, G. W ..... 100 kilos.. 5.50

GROUP 2.—YARNS.

163. Woolen and worsted yarns:
(a) Spun and twisted, unbleached or in the grease, N. W ..... kilo.. .25
(b) Bleached or washed, N. W ..... kilo.. .40
(c) Dyed, N. W ..... kilo.. .55

GROUP 3.—TEXTILES AND FULLED STUFFS.

164. Textiles of bristles or hair, per centum ad valorem 35
165. Knitted goods, even with needlework, with or without an admixture of cotton or other vegetable fibers, dyed in the piece or manufactured with dyed yarns, per centum ad valorem 30
(a) Jerseys, undershirts, and drawers, per centum ad valorem 35
(b) Stockings, socks, gloves, and other small articles, per centum ad valorem 40
166. Other manufactures of wool, per centum ad valorem 35

CLASS VII.—*Silk and its manufactures.*

GROUP 1.—RAW AND SPUN.

NOTE.—Articles dutiable in this class shall not be liable to surtaxes.

167. Eggs of the silkworm, N. W ..... kilo.. $0.25
168. Silk waste and cocoon, N. W ..... kilo.. 1.25
169. Spun silks, not twisted, N. W ..... kilo.. 1.50
170. Twisted silks, N. W ..... kilo.. 1.75
(a) The same, dyed, N. W ..... kilo.. 1.90
171. Floss silks:
(a) Neither twisted nor combed nor carded, N. W ..... kilo.. 1.25
(b) Combed or carded, not twisted, N. W ..... kilo.. 1.35
(c) Twisted, of two or more ends, N. W ..... kilo.. 1.40
172. Floss silks, dyed, N. W ..... kilo.. 1.50

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GROUP 2.—TEXTILES.

173. Knitted goods, even with needlework, dyed in the piece or manufactured with dyed yarns, per centum ad valorem 35
(a) Jerseys, undershirts, and drawers, per centum ad valorem 40
(b) Stockings, socks, gloves, and other small articles, per centum ad valorem 45
174. Textiles and trimmings of all kinds of silk, per centum ad valorem 45
175. Waterproof or caoutchouc stuffs on silk textiles, or elastic textiles manufactured with threads of gum elastic, per centum ad valorem 40

CLASS VIII.—*Paper and its application.*

GROUP 1.—PAPER PULP.

176. Paper pulp, G. W ..... 100 kilos.. $0.25

GROUP 2.—PRINTING AND WRITING PAPER.

177. Printing paper, white or colored, unprinted, suitable for books or newspapers, N. W ..... 100 kilos.. 1.00
178. Common paper, continuous or in sheets, white or colored, used for wrapping packages, bundles, etc., and toilet paper, not elsewhere provided for, N. W ..... 100 kilos.. 1.00
Note: The foregoing paper manufactured into bags of any kind shall be dutiable under this section when without printing with a surtax of 30 per cent. If printed, whether in sheets or bags, it shall be dutiable with a surtax of 50 per cent.
179. Writing, letter, note, ledger, bond, and record paper, ruled or unruled, unprinted, white or colored, N. W ..... 100 kilos.. 3.00
Envelopes of all kinds shall pay duty under this paragraph with a surtax of 30 per cent.
Paper with printed headings, billheads, forms for invoices, labels, printed cards, printed envelopes, and the like, and printed blank books shall pay duty under this number with a surtax of 50 per cent.

GROUP 3.—PAPER PRINTED, ENGRAVED OR PHOTOGRAPHED.

180. Books, bound or unbound, and other printed matter not otherwise specially provided for, N. W ..... 100 kilos.. 3.00
Provided, That none of the articles classified under paragraphs 187 and 188 shall pay a less rate of duty than 15 per cent ad valorem.
181. Blank books (unprinted), N. W ..... 100 kilos.. 4.00
182. Engravings, etchings, photographs, maps, and charts, not elsewhere provided for, hand-painted designs or drawings in oil, water color, pastels, and pen and ink drawings for use in manufacturing and in industrial arts and sciences, N. W. ..... kilo.. .30
183. Lithographs, chromolithographs, oleographs, etc., printed from stone, zinc, aluminum, or other material, used as labels, flaps, bands and wrappers for tobacco or other purposes:
(a) Of one to three printings, inclusive, including articles solely printed in bronze (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W ..... kilo.. .05

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183. Lithographs, chromolithographs, oleographs, etc.—Continued.
(b) Of four to seven printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W.....kilo.. $0.20
(c) Of eight to thirteen printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W.....kilo.. .40
(d) Of more than thirteen printings (bronze printing to be counted as three printings), including all articles printed in whole or in part in metal leaf, N. W.....kilo.. .80

GROUP 4.—WALL PAPER.

184. Wall paper printed:
(a) On natural ground, N. W.....100 kilos.. 2.00
(b) On dull or glazed ground, N. W.....100 kilos.. 4.00
(c) With gold, silver, wool or glass, N. W.....100 kilos.. 10.00

GROUP 5.—PASTEBOARD AND VARIOUS PAPERS.

185. Straw, sand, emery, and glass paper, N. W.....100 kilos.. 1.75
186. Blotting paper, N. W.....100 kilos.. 2.00
187. Manila, copying and stereotype paper, paper known as bibulous paper, tissue paper, pottery paper, letter press copying books, surface coated papers of all kinds, plain basic photographic papers for albuminizing, sensitizing or baryta coating and drawing and tracing paper; crepe, filter, and gum paper, and all paper not specially provided for in this tariff, N. W.....kilo.. .04
(a) Albumen paper, N. W.....kilo.. .10
(b) Sensitized paper, N. W.....kilo.. .30
(c) Carbon paper, N. W.....kilo.. .20
Note: Manila paper manufactured into bags of any kind, when without printing, shall be dutiable with a surtax of 30 per cent, if printed, whether in sheets or bags, with a surtax of 50 per cent.
188. Cigarette paper, printed or unprinted:
(a) Cigarette paper, printed or unprinted, in books, N. W....kilo.. $0.20
(b) In rolls, reams, or other forms, N. W.....100 kilos.. 9.00
189. Pasteboard in sheets:
(a) Cardboard paper and fine glazed or pressed cardboard, N. W., 100 kilos..... 3.00
(b) Other pasteboard, N. W.....100 kilos.. 1.00
190. Manufactures of pasteboard:
(a) All fancy boxes made of paper or pressed or glazed cardboard, or covered or lined with surface coated or glazed paper, and all articles not specially provided for in which paper is the chief value of the manufacture, N. W.....kilo.. .20
(b) Ordinary ice-cream boxes, unprinted, N. W.....100 kilos.. 5.00
(c) Ordinary ice-cream boxes, printed, N. W.....100 kilos.. 7.50
(d) Boxes of common paper, lined or unlined with plain paper, N. W.....100 kilos.. 2.00
191. Paste and carton pierre:
(a) Unwrought, N. W.....100 kilos.. 2.00
(b) Wrought, finished or not, including moldings, N. W.....kilo.. .15

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CLASS IX.—*Wood and other vegetable materials employed in industry, and articles manufactured therefrom.*

GROUP 1.—WOOD.

192. Ordinary wood:		
(*a*) In boards, deals, rafters, beams, round wood and timber for shipbuilding	cubic meter	$0.25
(*b*) Planed or dovetailed for boxes and flooring	cubic meter	.40
(*c*) Cases wherein imported goods are regularly and usually packed, G. W	100 kilos	.15
193. Fine wood for cabinetmakers:		
(*a*) In boards, deals, trunks, or logs, G. W	100 kilos	.50
(*b*) Sawn in veneers, G. W	100 kilos	1.00
194. Coopers' wares:		
(*a*) Fitted together, G. W	100 kilos	.60
(*b*) In shooks or staves, also hoops and headings, G. W	100 kilos	.30
(*c*) Wood cut for making hogsheads or casks for sugar or molasses, G. W	100 kilos	.10
(*d*) Latticework and fencing, G. W	100 kilos	.20
(*e*) Handles for tools and implements, G. W	100 kilos	1.00

GROUP 2.—FURNITURE, AND MANUFACTURES OF WOOD.

195. Common wood manufactured into furniture and other wares and articles of all kinds, whether turned or not, painted or not, varnished or not, but neither chiseled, inlaid, veneered or carved, N. W	100 kilos	5.00
(*a*) Combs of the same, similarly manufactured or decorated, N. W.	kilo	.07
196. Fine wood manufactured into furniture and other wares, turned, polished, or varnished, and the same wares of common wood veneered with fine wood; furniture covered with stuffs except silk or leather, N. W., 100 kilos		15.00
(*a*) Combs of the same and of bamboo, N. W	kilo	.20
197. Wood of any kind, manufactured into furniture or other wares, gilt, chiseled, carved, inlaid, veneered or ornamented with metal, and furniture upholstered with stuffs of pure or mixed silk, or leather, N. W	100 kilos	25.00
(*a*) Combs of any kind of wood, similarly manufactured or decorated, N. W	kilo	.30
198. Furniture of bent wood, N. W	100 kilos	12.00
199. Barbers' and dentists' chairs and bar fixtures, N. W	100 kilos	11.00
200. Billiard tables and all parts thereof and appurtenances, except cloth, chalk, and balls, N. W	100 kilos	10.00

Provided, that none of the articles classified under paragraphs 197, 198, 199, and 200 shall pay a less rate of duty than 20 per cent ad valorem.

GROUP 3.—VARIOUS.

201. Charcoal, firewood and other vegetable fuels, G. W	100 kilos	.15
202. Cork:		
(*a*) In the rough or in boards, G. W	100 kilos	1.40
(*b*) Manufactured, N. W	100 kilos	4.50

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203. Rushes, vegetable hair, cane, osiers, fine straw, palm, genista, esparto and other analogous materials unmanufactured, N. W.....100 kilos.. $1.20
204. The same, manufactured into articles of all kinds not specially mentioned, including wickerwork or furniture, N. W.....100 kilos.. 10.00

CLASS X.—*Animals and animal wastes employed in industry.*

GROUP 1.—ANIMALS.

205. Horses and mares:
    (*a*) Horses, gelded.....each.. 10.00
    (*b*) Other horses and mares.....each.. 5.00
206. Mules.....each.. 5.00
207. Asses.....each.. 5.00
208. Bovine animals:
    (*a*) Oxen.....each.. 2.00
    (*b*) Bulls and cows.....each.. 1.50
    (*c*) Calves and heifers.....each.. 1.00

Provided that articles classified under paragraphs 205, 206, 207, and 208 shall be admitted free of duty until January 1, 1904.

209. Pigs.....each.. 1.00
210. Sucking pigs.....each.. .25
211. Sheep, goats, and animals not specially mentioned.....each.. .50
212. Singing birds, parrots, etc.....each.. .50

GROUP 2.—HIDES, SKINS, AND LEATHER WARES.

213. Pelts, in their natural state or dressed for trimmings, G. W.....kilo.. 1.00
214. Hides and skins, green, or not tanned, G. W.....100 kilos.. 1.50
    (*a*) The same, wet salted, G. W.....100 kilos.. .75
    (*b*) The same, dry salted, G. W.....100 kilos.. 1.00
215. Hides tanned with the hair on, G. W.....kilo.. .10
216. Hides tanned without the hair:
    (*a*) Cow, and other large hides, whole, G. W.....kilo.. .10
    (*b*) Other, and backs of large hides, G. W.....kilo.. .25
217. Hides and skins curried, dyed or not:
    (*a*) Sheepskins (*basils*), N. W.....kilo.. .15
    (*b*) Calf or goat skins, N. W.....kilo.. .15
    (*c*) Kid, lamb or young calf skins, N. W.....kilo.. .25
    (*d*) Cow and other large hides, whole, N. W.....kilo.. .15
    (*e*) Backs of large hides, and skins not specially mentioned, N. W., kilo..... .20
218. Hides and skins, varnished, satiny, grained, dulled, and hides and skins with figures, engravings, or embossed, N. W.....kilo.. .25

Leather cut out for boots and shoes or other articles shall pay 20 per cent additional to the duty on the material.

219. Chamois leather or parchment, of all kinds, and gilt or bronzed hides and skins, N. W.....kilo.. .40
220. Gloves made of leather or skin, N. W.....kilo.. 3.50
    (*a*) Common baseball, fencing, and boxing gloves, N. W.....kilo.. .50
221. Shoes of cowhide and similar leather and canvas:
    (*a*) For men.....per pair.. .10
    (*b*) For women.....per pair.. .08
    (*c*) For children.....per pair.. .05
222. Shoes of patent and similar leather:
    (*a*) For men.....per pair.. .30
    (*b*) For women.....per pair.. .25
    (*c*) For children.....per pair.. .15

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223. Shoes or gaiters of calfskin, with elastic or buttons or for lacing:		
(a) For men	per pair	$0.30
(b) For women	per pair	.25
(c) For children	per pair	.15
224. Gaiters of patent or similar leather:		
(a) For men	per pair	.35
(b) For women	per pair	.30
(c) For children	per pair	.20
225. Other boots and shoes, fancy	per pair	.50
226. Riding boots	per pair	1.00
227. Sandals:		
(a) Of leather	per pair	.15
(b) Of other materials, and common shoes worn by the Chinese, per pair		.10
228. Saddlery and harness:		
(a) Draft harness, and parts, other than for carriages, N. W	kilo	.15
(b) Carriage harness and parts, N. W	kilo	.30
(c) Other saddlery and harness makers' wares, including saddles, valises, hat boxes, and traveling bags, wholly or in part of leather, N. W	kilo	.30
229. Other manufactures of leather or covered with leather, not elsewhere specially provided for, N. W	kilo	.60

GROUP 3.—VARIOUS.

230. Feathers for ornaments, in their natural state or manufactured, N. W., kilo		2.50
231. Other feathers and feather dusters, N. W	kilo	.50
232. Stuffed or mounted birds or animals not specially provided for in paragraph 401 N. W	kilo	1.00
233. Intestines, dried, N. W	kilo	2.00
234. Animal wastes, unmanufactured, not especially mentioned, G. W., 100 kilos		.50

CLASS XI.—*Instruments, machinery, and apparatus employed in music, agriculture, industry and locomotion.*

GROUP 1.—MUSICAL INSTRUMENTS, CLOCKS AND WATCHES.

235. Pianos:		
(a) Concert grand	each	$100.00
(b) Ordinary grand	each	75.00
(c) Concert upright, square	each	50.00
(d) Ordinary upright, square	each	30.00
236. Harmoniums and cabinet organs	each	10.00
237. Mechanical music boxes:		
(a) Playing three airs or less	each	.75
(b) Playing more than three airs	each	2.50

Other musical instruments shall be dutiable according to the principal component part thereof, and in addition thereto, a surtax of 100 per cent.

238. Watches, watch cases of all kinds, watch movements, and parts of watches, per centum ad valorem		20
(a) Parts of watches and clocks commonly known as watch and clock materials and suitable for repairs only, including watch crystals, per centum ad valorem		20

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239. Clocks:
(a) Common, with weights and springs; and alarm clocks....each.. $0.25
(b) Works for wall clocks, finished, without cases.....each.. .50
Cases, stands, glasses, shades and other accessories not parts for repairs will be dutiable as manufactured articles, according to their component material.
240. Works for tower clocks, whether set up or not.....each.. 12.50
241. Chronometers in cases or boxes for marine or professional use, too large to be carried on the person.....each.. 7.00

GROUP 2.—APPARATUS AND MACHINERY.

242. Weighing machines:
(a) Machinery and apparatus for weighing goods in bulk, N. W., 100 kilos..... .50
(b) Platform scales and weights, and counter scales having platforms, and steelyards and detached parts of same, N. W...100 kilos.. 3.00
(c) Balance and spring scales, with weights and scoops, N. W..kilo.. .25
243. Marine engines and steam pumps; hydraulic, petroleum, gas, and hot or compressed air motors, N. W.....100 kilos.. 1.50
244. Boilers:
(a) Sheet iron, G. W.....100 kilos.. .50
(b) Other, G. W.....100 kilos.. .75
245. Agricultural machinery and apparatus, machinery and apparatus for pile driving, dredging, hoisting, making or repairing roads, for refrigerating and ice making, for making sugar, preparing rice or hemp, and other vegetable products of the islands for the markets, G. W....100 kilos.. .25
246. Locomotives, including tenders, and traction engines of all kinds using steam or other power, G. W.....100 kilos.. 1.00
247. Turntables, hydraulic cranes, and columns, G. W.....100 kilos.. .30
248. Apparatus and appliances (not machinery) for electric lighting and power:
(a) Switches, cut-outs, lamp sockets, shade holders, rosettes, plugs, brushes of copper and carbon, wet and dry batteries complete, tapes and compounds for winding wires, testing sets, testing bells for current, arc lamps and fittings for same, fuse boxes, insulating coils; and all insulating materials not elsewhere expressly provided for, N. W.....100 kilos.. 3.00
(b) Galvanometers, amperemeters, voltmeters, N. W....100 kilos.. 25.00
Only articles used exclusively in the generation and distribution of electric currents for light or power shall be classed under this number.
249. Storage batteries for lighting or power, N. W.....100 kilos.. 25.00
250. Dynamos, generators, exciters and all other machinery for the generation of electricity for lighting or for power, also transformers, N.W., 100 kilos..... 5.00
251. Sewing machines and detached parts thereof, N. W.....100 kilos.. 3.00
252. Bicycles:
(a) Complete, except lamps.....each.. 5.00
(b) Detached parts and accessories thereto, including lamps, N. W., kilo..... .30
253. Velocipedes.....each.. 2.00
254. Typewriters and phonographs.....each.. 4.00
255. Cash registers.....kilo.. .25
256. Automatic slot machines:
(a) For weighing, N. W.....kilo.. .50
(b) Others, not prohibited, N. W.....kilo.. 1.25

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257. Other machinery and detached parts not otherwise provided for:
(a) Of copper and its alloys, N. W ..... 100 kilos.. $4.00
(b) Of other material, N. W ..... 100 kilos.. 1.00

Provided, that none of the articles classified under paragraphs 252, 253, 254, 255, 256, and 257 shall pay a less rate of duty than 20 per cent ad valorem.

GROUP 3.—CARRIAGES.

258. Fine coaches and berlins, new, used or repaired:
(a) With four seats, with or without hoods ..... each.. 50.00
(b) With two seats, with or without folding seats ..... each.. 35.00
259. Omnibuses, diligences, Concord or similar coaches, new, used or repaired, each 35.00
260. Other common four-wheeled carriages, with four or more seats, new, used or repaired ..... each.. 20.00
261. All other carriages not specially mentioned, new, used or repaired:
(a) With one seat ..... each.. 10.00
(b) With two seats ..... each.. 15.00
(c) With not more than four seats ..... each.. 20.00
(d) Automobiles for passengers ..... each.. 60.00
(e) Automobiles for merchandise ..... each.. 60.00
262. Railway carriages of all kinds for passengers ..... each.. 100.00
(a) Finished wooden parts of the same, N. W ..... 100 kilos.. 1.50
(b) Railway box cars ..... each.. 50.00
(c) Railway flat cars ..... each.. 30.00
263. Tramway carriages of all kinds ..... each.. 45.00
264. Wagons ..... each.. 7.50
265. Carts ..... each.. 5.00
266. Hand carts ..... each.. 3.00

GROUP 4.—SMALL BOATS AND OTHER WATER CRAFT.

267. Small boats, launches, lighters, and other water craft, imported complete, either set up or knocked down, measuring less than 500 cubic feet, per cent ad valorem 15

CLASS XII.—*Alimentary substances.*

GROUP 1.—MEATS AND FISH.

268. Poultry and game, dressed or undressed, N. W ..... kilo.. $0.03
269. Meat, salted or in brine, and jerked beef, G. W ..... 100 kilos.. .75
270. Hams, bacon and other meats, smoked or cured, also sausages not in cans, N. W ..... 100 kilos.. 3.00
271. Lard (however contained), G. W ..... 100 kilos.. 1.60
272. Cottolene and all imitations of lard, G. W ..... 100 kilos.. 2.00
273. Salted cod and stockfish, G. W ..... 100 kilos.. .75
274. Fish, other:
(a) Fresh, with the salt indispensable for its preservation, G. W., 100 kilos ..... .50
(b) Salted, smoked or pickled, not in cans, G. W ..... 100 kilos.. 1.50
275. Oysters, clams and shellfish not in glass or canned, G. W ..... 100 kilos.. 2.50

GROUP 2.—GRAIN, DRIED FRUIT, AND VEGETABLES, AND PREPARATIONS OF THE SAME.

276. Rice:
(a) Unhusked, G. W ..... 100 kilos.. .40
(b) Husked, G. W. ..... 100 kilos.. .50
(c) Flour, G. W ..... 100 kilos.. 1.50

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277. Wheat, rye, and barley:		
(a) In grain, G. W	100 kilos	$0.25
(b) In flour, N. W	100 kilos	.40
278. Corn (maize), oats and other cereals not mentioned elsewhere:		
(a) In grain, G. W.	100 kilos	.10
(b) In meal or flour, G. W	100 kilos	.40
279. Millet:		
(a) In grain, G. W	100 kilos	.40
(b) In flour, G. W	100 kilos	.50
280. Malt, G. W	100 kilos	2.50
281. Hops, G. W	100 kilos	3.00
282. Cereals prepared for table use, such as oatmeal, cracked wheat, cornstarch, avena, and all other preparations of cereals for table use not elsewhere specially provided for, N. W	100 kilos	2.00
283. Bread, biscuit, crackers and wafers made of flour from cereals or pulse:		
(a) Unsweetened, N. W	100 kilos	3.00
(b) Sweetened, N. W	100 kilos	5.00
284. Vermicelli, macaroni, and pastes for soups, N. W	100 kilos	3.00
285. Dried raisins, dates, figs and citron, put up in small packages, N. W., 100 kilos		2.50
286. The same fruits in bulk and all other dried and desiccated fruits, N. W., 100 kilos		.75
287. Dried beans, peas and pulse:		
(a) In bulk, G. W	100 kilos	.75
(b) Put up in small packages, N. W	100 kilos	1.00
(c) Flour of, G. W	100 kilos	1.50
288. Dried or desiccated vegetables, not elsewhere specially provided for, G. W	100 kilos	1.00

GROUP 3.—TROPICAL AND SEMITROPICAL PRODUCTS.

289. Sugar:		
(a) Raw and glucose, G. W	100 kilos	1.62
(b) Refined, N. W	100 kilos	3.00
290. Cocoa:		
(a) Of all kinds in the bean, G. W	100 kilos	5.75
(b) Ground, in paste, powder and cocoa butter, N. W	100 kilos	10.00
291. Coffee:		
(a) In grains, G. W	100 kilos	7.50
(b) Ground, N. W	100 kilos	8.70
292. Succory root and chicory in any form, N. W	100 kilos	7.50
293. Cinnamon, first grade:		
(a) Unground, N. W	100 kilos	8.00
(b) Ground, N. W	100 kilos	10.00
294. Cinnamon, second grade:		
(a) Unground, N. W	100 kilos	6.00
(b) Ground, N. W	100 kilos	8.00
295. Vanilla beans, N. W	kilo	5.00
296. Cloves and other spices not specially mentioned:		
(a) Unground, N. W	kilo	.08
(b) Ground, N. W	kilo	.10
(c) Saffron of all kinds, N. W	kilo	4.00
297. Allspice and mace:		
(a) Unground, N. W	kilo	.07
(b) Ground, N. W	kilo	.09

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298. Nutmegs:
(a) Unhusked, G. W ..... kilo .. $0.04
(b) Husked, G. W ..... kilo .. .06

299. Pepper:
(a) Whole, N. W ..... kilo .. .04
(b) Ground, N. W ..... kilo .. .06

300. Mustard:
(a) Seed, N. W ..... kilo .. .04
(b) Ground, N. W ..... kilo .. .06
(c) In paste, N. W ..... kilo .. .15

301. Tea, N. W ..... kilo .. .20

GROUP 4.—SEEDS AND FORAGE.

302. Seeds not elsewhere provided for and carob beans, G. W ..... 100 kilos .. .50
303. Hay, forage and bran, G. W ..... 100 kilos .. .05

GROUP 5.—OILS AND BEVERAGES.

304. Olive oil:
(a) In receptacles of earthenware, wood or tin, N. W ..... 100 kilos .. 5.00
(b) In bottles, N. W ..... kilo .. .075

305. Other refined oils in bottles for table use, N. W ..... kilo .. .08
306. Alcohol ..... liter .. .70
307. Methyl alcohol, N. W ..... liter .. .35
308. Whiskey, rum and gin in wood ..... liter .. .35
(a) Whiskey, rum, gin, cocktails, blackberry, and ginger brandy, in bottles, flasks, demijohns, and other similar receptacles .. liter .. .35
(b) Brandies, liqueurs, cordials, and all compound spirits not specially mentioned, in wood ..... liter .. .45
(c) The same in bottles, flasks, demijohns, and other similar receptacles ..... liter .. .45

309. Wines, sparkling ..... liter .. .85
310. Wines, still (fine):
(a) All white wines, including the so-called generous wines (*vinos generosos*), and all red or white dessert or liqueur wines except those mentioned in the next number, in casks, barrels and half barrels ..... liter .. .25
(b) The same in bottles, flasks, demijohns or other similar receptacles ..... liter .. 0.40

311. Wines, still (common):
(a) Common red wines such as *vin ordinaire*, *vino comun* and others (red) of like quality, in casks, barrels and half barrels .. liter .. .05
(b) The same in bottles, flasks, demijohns, or other similar receptacles ..... liter .. .20

312. Beer, malt extract, and cider, natural or artificial, etc.:
(a) Malt liquor, malt extract and cider in casks ..... hectol .. 3.40
(b) Malt liquor, malt extract and cider in bottles ..... hectol .. 4.60
(c) Sweetened, flavored or aerated waters, ginger ale, root beer, and other nonalcoholic beverages not otherwise provided for, hectol. 1.00

313. Fruit juice, pure or with only sufficient sugar to preserve it ..... liter .. .06
314. Vinegar ..... liter .. .05

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GROUP 6.—VARIOUS.

315. Canned or potted meats, such as beef, mutton, sausage, chicken, turkey, ham, bacon, and generally all meats preserved in cans or jars, when not exceeding in value $1 per dozen cans of the weight of one-tenth of a kilogram for each can, and not exceeding in value $1.75 per dozen cans of the weight of one-fifth of a kilogram for each can, N. W.....kilo..$0.05

316. Canned or potted meats of the delicatessen class, including mince-meat, pate de fois gras, deviled ham, and generally all meats preserved in cans or jars, when exceeding in value $1 per one dozen cans of the weight of one-tenth of a kilogram for each can, and exceeding in value $1.75 per dozen cans of the weight of one-fifth of a kilogram for each can, N. W.....kilo.. .20

317. Salmon, cod and herring, in cans or jars, N. W.....kilo.. .035

(*a*) Other canned or potted fish, and sea food, such as sardines, oysters, clams, and generally all sea products, preserved in cans or jars, N. W.....kilo.. .06

318. Canned and potted fish and sea food of the delicatessen class, such as anchovies, caviar, fish roe, and generally all fish or sea food preserved in cans or jars, not in use as ordinary food, N. W.....kilo.. .20

319. Canned or potted soups of all kinds, including clam broth, N. W...kilo.. .075

320. Condensed or concentrated milk or cream, and canned vegetables of all kinds, such as tomatoes, corn, pease, beans, pumpkins, and generally vegetables preserved in cans or jars, N. W.....kilo.. .025

321. Pickled vegetables and fruits of all kinds:

(*a*) In stone or glass, N. W.....kilo.. .10

(*b*) In wood, G. W.....100 kilos.. 2.00

322. Canned or preserved fruits:

(*a*) In wood; and those belonging to the class known as "Pie Fruits," packed in water, in tin or glass, N. W.....kilo.. .02

(*b*) Others, in tin or glass, including those packed in syrups, known as "Table Fruits," N. W.....kilo.. .04

323. Preserved or brandied fruits in cordials or spirits of any kind containing more than 18 per cent of alcohol, such as brandied peaches, cherries preserved in maraschine and the like, whether put up in tin or glass, N. W.....kilo.. .125

324. Canned breads of all kinds, N. W.....kilo.. 0.025

325. Canned cakes, puddings and sweetmeats not candied, such as plum pudding and the like, N. W.....kilo.. .10

326. Saccharine, N. W.....kilo.. 3.00

327. Flavoring extracts, N. W.....kilo.. .25

328. Sauces and condiments for table use, put up in glass, such as caper, tomato and tabasco sauce, and the like, N. W.....kilo.. .125

329. Nuts, dried, of all kinds in natural state, not otherwise provided for, N. W.....100 kilos.. 2.50

330. Chocolate:

(*a*) In forms or lumps of more than two kilos for manufacturing purposes, N. W.....kilo.. .10

(*b*) In cakes or powder for table use, but not made up into bon bons or candy, N. W.....kilo.. .12

331. Conserved or crystallized fruit or nuts, used as confectionery and sweetmeats, whether put up in paper, metal or glass, N. W.....kilo.. .25

332. Confectionery, candies and sweetmeats of all kinds, N. W.....kilo.. .125

Provided, that none of the articles classified under paragraphs 330, 331, and 332 shall pay a less rate of duty than 20 per cent ad valorem.

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333. Eggs, salted or preserved, G. W .....100 kilos.. 2.50
334 Cheese:
(a) Fine, in glass, stone or metal, not in use as common food, N. W. .....kilo..$0.25
(b) Other (common), G. W .....kilo.. .025
335. Butter, N. W .....kilo.. .05
336. Oleomargarine, butterine and all imitations of butter, N. W .....kilo.. .06
337. Honey, molasses and sirup of cane, G. W .....100 kilos.. 1.00

CLASS XIII.—*Miscellaneous.*

338. Fans:
(a) With mountings of bamboo, reeds, or other woods, N. W..kilo.. .75
(b) With mountings of horn, bone, composition, or metal other than gold and silver, N. W.....kilo.. 2.50
(c) With mountings of tortoise shell, ivory or mother-of-pearl; also fans of kid skin, silk tissue, or feathers, N. W .....kilo.. 5.00
339. Combs:
(a) Of horn or india rubber, N. W .....kilo.. 2.00
(b) Of tortoise shell or ivory, N. W.....kilo.. 5.00
(c) Others; shall be classified for duty according to their component material.
340. Trinkets and ornaments of all kinds, except those of gold or silver, or of gold and silver plate, or in which the predominant substance is amber, jet, tortoise shell, coral, ivory, meerschaum or mother-of-pearl, horn, bone, whalebone, celluloid or compositions imitating any of the materials herein mentioned, N. W .....kilo.. 1.25
341. Amber, jet, tortoise shell, coral, ivory, meerschaum, mother-of-pearl:
(a) Unwrought, N. W .....kilo.. 1.00
(b) Wrought, N. W.....kilo.. 3.50
342. Horn, bone, whalebone, or celluloid, also compositions imitating these or those of the preceding number:
(a) Unwrought, N. W .....kilo.. .60
(b) Wrought, N. W.....kilo.. 1.50
343. Walking sticks and sticks for umbrellas and parasols .....per 100.. 3.75
Sword sticks shall pay the duty fixed for the swords they contain and shall, in addition, pay the duty for walking sticks.
Provided, that none of the articles classified under this paragraph shall pay a less rate of duty than 20 per centum ad valorem.
344. Hair, human, manufactured into articles of all kinds, or any shape, N. W., hectog 0.50
345. Buttons of all kinds, other than gold or silver, or of gold or silver plate, N. W.....kilo.. 1.00
346. Cartridges, with or without projectiles or bullets, also primers and caps for such arms, N. W.....kilo.. .30
347. Tarpaulins, coated with sand for vans, N. W .....100 kilos.. .20
348. Paper, felt, or other textile, prepared or coated with tar, pitch or similar substances, for roofs and structural purposes, G. W .....100 kilos.. .30
349. Oilcloths:
(a) For floors and packing purposes, N. W.....100 kilos.. 3.00
(b) For wearing apparel, unmanufactured, N. W.....100 kilos.. 3.00
(c) Manufactured into wearing apparel, N. W.....100 kilos.. 6.00
(d) Other, including linoleum, N. W.....100 kilos.. 5.00
350. Artificial flowers of all kinds, also artificial fruits, seeds, pistils, or buds of any material for the manufacture of flowers, N. W .....kilo.. 2.50

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351.	Matches of wax, wood or cardboard, N. W	kilo	$0.20
352.	Caoutchouc and gutta-percha manufactured into any kind of article not otherwise provided for:		
	(a) Rubber hose and piston packing, N. W	kilo	.03
	(b) Hard rubber articles, not otherwise mentioned, N. W	kilo	.50
	(c) Boots and shoes of rubber, N. W	kilo	.25
	(d) All other articles, except hose of rubber and textile, N. W	kilo	.20
	(e) Hose of textile and rubber, N. W	kilo	.10
353.	Games and toys, except those of gold and silver, or of gold and silver plate, tortoise shell, ivory or mother-of-pearl, and of materials mentioned in Nos. 341 and 342, N. W	kilo	.10
354.	Umbrellas and parasols:		
	(a) Covered with paper	each	.08
	(b) Covered with silk	each	.50
	(c) Covered with other stuffs	each	.20
355.	Hats and bonnets and crowns for same, of straw:		
	(a) Complete, not trimmed	each	.13
	(b) Same, trimmed	each	.22
	(c) Crowns for (untrimmed)	each	.11
356.	The same articles of other materials:		
	(a) Complete, not trimmed	each	.06
	(b) Same, trimmed	each	.20
	(c) Crowns for (untrimmed)	each	.05
357.	Caps of all kinds:		
	(a) For adults, of any material, plain	each	.15
	(b) For adults, embroidered or decorated	each	.50
	(c) For children, plain	each	.10
	(d) For children, embroidered or ornamented	each	.35

Provided, that none of the articles classified under paragraphs 354, 355, 356, and 357 shall pay a less rate of duty than 20 per cent ad valorem.

Photographic cameras and lenses:

358.	Cameras of which the lenses are not removable or adjustable: made of wood or of metal, polished or covered with leather or imitation of leather; fitted for either plates or films, or for both; according to the largest area of plate coverable at one exposure:		
	(a) If such area be 20 square inches or less	each	.25
	(b) More than 20 square inches and not more than 40	each	.50
	(c) More than 40 square inches and not more than 80	each	1.00
	(d) More than 80 square inches	each	2.00
359.	The same articles made of wood or metal, painted, varnished, shellaced or plain, and otherwise, as above indicated:		
	(a) If such area be 20 square inches or less	each	.18
	(b) More than 20 square inches and not more than 40	each	.35
	(c) More than 40 square inches and not more than 80	each	.70
	(d) More than 80 square inches	each	1.40
360.	Cameras with removable or adjustable lenses, not including the lenses; according to the largest area of plate or film, covered at one exposure:		
	(a) If such area be 20 square inches or less	each	.50
	(b) More than 20 square inches and not more than 40	each	1.00
	(c) More than 40 square inches and not more than 80	each	2.50
	(d) More than 80 square inches and not more than 120	each	3.75
	(e) More than 120 square inches	each	5.00
361.	Single lenses for photographic apparatus	each	.25

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362. Combination lenses for same are dutiable according to diameter; if such diameter be—
   (a) 1 inch or less ..... each .. $3.00
   (b) More than 1 inch and not more than 1½ ..... each .. 4.50
   (c) More than 1½ inch and not more than 2 ..... each .. 7.50
   (d) More than 2 inches and not more than 3 ..... each .. 15.00
   (e) More than 3 inches ..... each .. 30.00
363. Tuns, pipes, casks, and other similar wooden receptacles of liquids, or of articles in liquid or in brine, imported separately, or in use as immediate containers of imported merchandise which is not dutiable on gross weight:
   (a) Tuns ..... each .. 3.50
   (b) Pipes ..... each .. 1.75
   (c) Half pipes or hogsheads ..... each .. 1.00
   (d) Casks or barrels ..... each .. .85
   (e) Half casks or half barrels ..... each .. .50
   (f) Quarter casks or quarter barrels ..... each .. .35
364. Tobacco:
   (a) In the leaf, unmanufactured, N. W ..... kilo .. .50
   (b) Manufactured, N. W ..... kilo .. 2.00
365. On all other goods, wares, merchandise, and effects not otherwise enumerated or provided for, except crude materials .. per cent ad valorem .. .25
366. On crude materials not otherwise enumerated ..... per cent ad valorem .. .10

ARTICLES FREE OF DUTY.

SEC. 12. The following articles shall pay no duty on their importation into the Philippine Islands:

367. Natural mineral waters aerated, carbonated or not.
368. Trees, shoots, and plants; also moss in a natural or fresh state.
369. Copper, gold and silver ores.
370. All samples of the kind, in such quantity, and of such dimensions or construction as to render them unsalable or of no appreciable commercial value.
371. Articles of the growth, produce and manufacture of the Philippine Islands exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed.
372. Gold, silver, and platinum, in broken-up jewelry or table services, bars, sheets, coins, pieces, dust and scraps.
373. Gold, silver and platinum, in articles manufactured and stamped in the Philippine Islands.
374. Fresh fruits.
375. Fresh garden produce.
376. Fresh meat, except poultry and game; also ice.
377. Fresh eggs.
378. Fresh milk.
379. Diamonds and other precious stones in the rough, unmounted.
380. Hand paintings in oil, water color, or pastel, and pen and ink drawings intended for use as works of art, and not as a part of decoration of any other merchandise, nor for use in the manufactures and industrial arts and sciences.
381. Lithographs, posters, calendars and folders for advertising purposes only, having no commercial value and designed for free public distribution.
382. (a) Spanish scientific, literary, and artistic works, not subversive of public order, imported under provisions of Article XIII of the treaty between Spain and the United States signed at Paris on the 10th day of December, 1898.

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(*b*) Public magazines, reviews, newspapers, and like published periodicals Bibles, and schoolbooks; but complete books published in parts and not otherwise entitled to free entry shall not be classified under this paragraph.

383. Manures, natural.

384. Quinine, sulphate and bisulphate of, and all alkaloids or salts of cinchona bark, in pills or otherwise.

ARTICLES FREE OF DUTY, SUBJECT TO CONDITIONS.

385. Supplies imported by the United States Government for the use of the Army, Navy, and Marine-Hospital Service or by insular government for its use or that of its subordinate branches.

386. Wearing apparel, toilet objects and articles for personal use, bed and table linen, books, portable tools and instruments, theatrical costumes, jewels and table services bearing evident signs of having been used, imported by travelers in their luggage in quantities proportionate to their profession and position.

The customs authorities may exact a bond for the exportation of these articles when deemed necessary by them.

387. Works of fine art destined for public museums, galleries or art schools; when due proof is given as to their destination.

388. Archæological and numismatical objects for public museums, academies and scientific and artistic corporations, on proof of their destination.

389. Specimens and collections of mineralogy, botany, zoology and ethnology, and small models for public museums, public schools, academies, and scientific and artistic corporations, on proof of their destination.

390. (*a*) Philosophical, historical, economic, and scientific books, apparatus, utensils, instruments, and preparations, including packing, packages, and receptacles thereof, specially imported in good faith and for the use and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school or seminary of learning in the Philippine Islands, or of any public library, and not for sale or hire, subject to such regulations as may be prescribed by the collector of customs of the islands; and the provisions of this paragraph in respect to books shall apply also to any individual importing not exceeding two copies of any one work for his own use and not for sale or hire.

(*b*) Books and music in raised print, used exclusively by the blind.

If the regulations in each case are not complied with, or if the examination is not entirely satisfactory, the exemption shall be annulled, and the duties stipulated in the tariff shall be collected.

ARTICLES FREE OF DUTY SUBJECT TO THE FORMALITIES PRESCRIBED IN EACH CASE BY THE CUSTOMS AUTHORITIES.

391. Casks, sacks, and large metal receptacles in use as immediate containers of dutiable imported commodities, when such receptacles are to be reexported.

392. Carriages, trained animals, portable theaters, circus equipments, panoramas, wax figures and other similar objects for public entertainment, imported temporarily.

393. Used household furniture of persons coming to settle in the Philippine Islands, including such articles, effects, and furnishings as pictures, books, pianos, organs, chinaware, and kitchen utensils, in quantities and of the class suitable to the rank and position of the persons bringing the same: *Provided*, That they have all been used by said persons for more than one year; that they

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are brought within a reasonable time after the arrival of the owners, in the discretion of the collector of customs: *And provided further*, That satisfactory evidence be produced that such persons are actually coming to settle in the Philippine Islands; that the change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them.

394. Foreign articles destined to exhibitions held in the Philippine Islands.
395. Submarine telegraph cables.
396. Pumps intended for the salvage of vessels imported temporarily.
397. Parts of machinery, pieces of metal and wood imported for the repair of foreign vessels which have entered ports of the Philippine Islands through stress of weather.

EXPORT DUTIES.

SEC. 13. On the following products of the Philippine Islands, when exported therefrom, there shall be levied and collected on the gross weight thereof export duties as follows:

398.	Abaca, raw or wrought hemp	100 kilos	$0.75
399.	Indigo	100 kilos	.25
400.	Indigo employed for dyeing ("*tintarron*")	100 kilos	.025
401.	Rice	100 kilos	1.00
402.	Sugar	100 kilos	.05
403.	Cocoanuts, fresh and dried (copra)	100 kilos	.10
404.	Tobacco, manufactured, of all kinds and whatever origin	100 kilos	1.50
405.	Tobacco, raw, grown in the provinces of Cagayan, Isabella, and New Biscay (Luzon Islands)	100 kilos	1.50
406.	Tobacco, raw, grown in the Visayas and Mindanao Island	100 kilos	1.00
407.	Tobacco, raw, grown in other provinces of the archipelago	100 kilos	.75

Certificates of origin of raw tobacco may be required by the customs authorities when proof of the place of production is necessary.

TONNAGE DUES.

SEC. 14. At all ports or places in the Philippine Islands there shall be levied the following navigation and port charges:

On the entry of a vessel from a port or place not in the Philippine Islands a duty of six cents ($0.06) per net ton as expressed in her national certificate of registry.

On the entry of a vessel from a port or place not in the Philippine Islands lading or discharging cargo which is less than the net tonnage of the vessel, dues of twenty cents ($0.20) per thousand kilograms may be imposed, at the option of the master or consignor or consignee of the cargo, in lieu of the tonnage tax above prescribed.

On the entry of a vessel only to discharge or take on board passengers and their baggage, the tonnage tax above prescribed shall not be imposed.

SEC. 15. The following shall be exempt from tonnage dues:

A vessel belonging to or employed in the service of the Government of the United States.

A vessel of a foreign government not engaged in trade.

A vessel in distress.

A yacht belonging to an organized yacht club of the United States or of a foreign nation which imposes no tonnage or equivalent taxes on American yachts.

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WHARF CHARGES.

SEC. 16. There shall be levied and collected upon goods of all kinds exported through the ports of entry of the Philippine Islands a duty of seventy-five cents ($0.75) per gross ton of 1,000 kilos, as a charge for wharfage and for harbor dues, whatever be the port of destination or nationality of the exporting vessel.

SEC. 17. Merchandise imported, exported, or shipped in transit for the use of the Government of the United States, or of that of the Philippine Islands, including coal, shall be exempt from wharf charges.

REIMPORTATION OF INSULAR PRODUCTS.

SEC. 18. Goods, fruits, and articles of the Philippine Islands exported abroad and reimported, owing to their not having been sold at the place of destination, shall be exempt from the payment of duty, provided, always, that they are enclosed in the same packages and bear the same marks, and that they are accompanied by certificates of the consular officer, or, if there be none, of the local authority, stating that the goods, produce or effects of the country are reimported for the above-stated reason.

Abaca, raw, is exempt from the production of the aforesaid certificate.

SEC. 19. The following articles may likewise be imported free of duty:

(*a*) Paintings which are works of art, and have been exported with a custom-house certificate, provided that their identity is established to the satisfaction of the customs authorities.

(*b*) Books, when, on their exportation, the number of the copies, the title of the work, and the name of the publisher have been stated in the export certificate.

(*c*) Copper coins returned from foreign countries, if, on examination, it appears that they have been coined legitimately.

(*d*) Articles returned from foreign exhibitions.

(*e*) Articles of the Philippine Islands returned from foreign countries, the entry of which was prohibited at the place of destination.

SEC. 20. All existing decrees, laws, regulations, or orders, so far as the same are inconsistent with the provisions of this Act, and the tariff and duties, rules and regulations hereby enacted, are to that extent repealed, such repeal to take effect at the time when said tariff and duties shall go into force and effect.

Nothing in this section contained shall in any way affect any legal proceeding that has been or may be lawfully commenced at any time by reason of any act or omission done or committed before the date upon which this Act goes into force and effect.

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SEC. 21. The index and repertory hereto attached are not an integral part of the tariff law and shall not be construed to alter or change the same in any way.

SEC. 22. This Act shall be known and referred to as the Tariff Revision Law of 1901.

SEC. 23. This Act shall take effect November 15, 1901.

Enacted, September 17, 1901.

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Of common wood	195
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Common	58
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Number.
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	Number.
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Number.

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C.

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	Number.
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Number.
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D.

	Number.
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Number.
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Dynamos 250

E.

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F.

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L.

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N.

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For wearing apparel unmanufactured	349 (*b*)
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Cod-liver and other medicinal, not refined	101 (*a*)
Glycerine, olein, stearin, and spermaceti, crude	101 (*b*)
Others, crude, not mentioned	101 (*c*)
Cod-liver oil and other medicinal oils, refined but not in the form of a pharmecutical product	101 (*d*)
Animal, refined, not elsewhere provided for	99
Mineral (from schists)—	
Crude	8
Refined, for illumination or lubrication	9
Others, including benzine, gasolene, and vaseline	10
Vegetable—	
Solid (cocoanut, palm, etc.)	100 (*a*)
Liquid (except olive and oils for table use)	100 (*b*)
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other refined oils in bottles for table use	305
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Essential, for preparation of perfumery	105 (*a*)
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Mounted	1 (*d*)
Oleaginous seeds	76
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	Number.
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Fresh	375
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Essential oils of balm, bengoin, bergamot, cinnamon, citron, citronilla, clove, cumin, fennel, ginger grass, geranium, hazel, jasmine, jonquil, lemon, lemon grass, lilac, oil of lilies, macassar, mignonette, myrtle, nasturtium, orange berry, orange leaf, orange, orris root, patchouly, rosemary, rose, rue, sweet hay, verbena, violet, used in the preparation of	105 (*a*)
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	Number.
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R.

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S.

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Saxony porcelain	21 (*b*)
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Japanned	54 (*a*)
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Other	54 (*d*)
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Of wrought iron or steel	47
Of copper	68 (*a*) or (*b*)
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Of marble, jasper	1 (*c*)
Of artificial or common stone	2 (*e*)
Of clay, faience, porcelain	23
Of gypsum	4 (*a*)
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Blades of	46 (*b*)
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Oleaginous	76
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Sevres, porcelain	21 (*b*)
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Shears (*see* Scissors)	54 (*a*), (*c*), or (*d*)
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Skins curried, dyed, or not	217 (*a*)
Sheets:	
Of wrought iron or steel	36
Of copper or brass	63

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	Number.
Shell fish:	
Canned or potted	317 or 318
Other	275
Shipbuilding, timber for	192 (*a*)
Shoes:	
Chinese	227 (*b*)
Of cowhide or similar leather	221
Of patent or similar leather	222
Of rubber	352 (*c*)
Fancy	225
Not specially mentioned	225
Shooks, coopers' wares in	194 (*b*)
Shot for firearms	73 (*b*)
Shovels	46 (*b*)
Wooden handles for	194 (*e*)
Sieves:	
Of wrought iron or steel	44 (*a*) or (*b*)
Of copper or brass	64 (*a*) or (*b*)
Signal discs, of wrought iron or steel	42
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Cocoons and waste	168
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Twisted	170
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Neither twisted, combed, nor carded	171 (*a*)
Combed or carded, not twisted	171 (*b*)
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Slate:	
Unwrought	2 (*a*)
In slabs, plates, or steps	2 (*c*)
Wrought into other articles	2 (*e*)

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Sleepers or ties: Number.
Of wood ..... 192 (*a*)
Of cast iron ..... 31 (*a*)
Of wrought iron or steel ..... 38 (*a*)
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For gambling, prohibited ..... Sec. 6 (3)
For weighing ..... 256 (*a*)
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Smoked:
Meats 270
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Soap:
Common, in bars ..... 104 (*a*)
Castile, made of olive oil ..... 104 (*a*)
Ordinary toilet, in bars, cakes, or tablets ..... 104 (*b*)
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Medicated or medicinal ..... 104 (*c*)
Scouring compositions, ordinary ..... 104 (*a*)
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Chlorate of ..... 94 (*f*)
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Nitrate of ..... 94 (*d*)
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Sodium, chloride of (common salt) ..... 94 (*a*) or (*b*)
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Lead ..... 73 (*b*)
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Soles, leather cut out for, surtax on 218
Soups, canned or potted 319
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Spermaceti, crude ..... 101 (*b*)
Spices, not specially mentioned 296
Spirits, compounded, not specially mentioned ..... 308 (*b*) or (*c*)
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	Number.
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Steam:	
Boilers	244
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Pumps	243
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Stearic acid	92 (*b*)
Stearin, crude	101 (*b*)
articles of	103
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Steelyards	242 (*b*)
Sticks:	
For umbrellas and parasols	343
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Stockfish	273
Stones:	
Marble, jasper, and other fine	1
Common and artificial	2
Crushed for pavements and foundations	2 (*b*)
For pavements	2 (*a*) or (*b*)
Millstones and grindstones	2 (*c*)
Precious. (*See* Precious stones.)	
Stoneware:	
Household or kitchen utensils, except tableware, plain	19 (*a*)
Dishes and other articles, plain	19 (*b*)
Flower pots and bottles of common	19 (*c*)
Articles, gilt, painted, or ornamented	19 (*d*)
Stoves:	
Electric	248
Of cast iron	31 (*c*), 32, or 33
Of wrought iron or steel	58 or 59
Of tin plate	57
Of copper	69 (*a*) or (*b*)
Straps, leather	229
Straw:	
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Manufactures of	204
Hats, bonnets, and crowns of	355
Caps of	357
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Strychnine	96
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Succory root	292
Sugar:	
Raw	289 (*a*)
Refined	289 (*b*)
Of lead	97
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Machinery for making	245

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	Number.
Sulphates:	
Of ammoniac	94 (*d*)
Of iron	94 (*c*)
Of magnesia	94 (*c*)
Of potash	94 (*e*)
Of quinine—free	384
Of soda	94 (*c*)
Sulphur	90 (*a*)
Sulphuric acid	91 (*a*)
Superphosphates of lime	94 (*d*)
Surgical instruments	54 (*d*)
Surtaxes on textiles established	Rule 8
Sweetened bread, biscuit, crackers, etc	283 (*b*)
Sweetmeats:	
Confectionery and candy	332
Conserved or crystallized fruit or nuts used as confectionery	331
Not candied, canned cakes and puddings	325
Switches, railroad	42
Swords	54 (*b*)
Sword sticks	343
Syrup of cane	337

T.

Tabasco sauce	328
Tables, billiard	200
Table service:	
Knives and forks, iron or steel	54 (*a*) or (*d*)
Dishes—	
Of clay or stoneware	19 (*b*) or (*d*)
Of faience	20 (*a*) or (*b*)
Of porcelain	21 (*a*) or (*b*)
Goblets or tumblers—	
Of ordinary glass	16 (*c*) or (*d*)
Of crystal or glass imitating same	13 (*a*) or (*b*)
Cups—	
Of ordinary glass	16 (*c*) or (*d*)
Of crystal or glass imitating same	13 (*a*) or (*b*)
Of clay or stoneware	19 (*b*) or (*d*)
Of faience	20 (*a*) or (*b*)
Of porcelain	21 (*a*) or (*b*)
Tablets:	
Paper	179
Medicinal	98
Tacks:	
Iron or steel	48
Copper or brass	68 (*a*) or (*b*)
Tailors':	
Chalk	5
Shears	54 (*a*) or (*d*)
Talcum powder for toilet purposes	105 (*b*)
Tallow	101 (*c*)
Tan bark	79
Tanks of iron or steel	58 or 59
Tapioca	284

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	Number.
Tapestry, textiles called:	
Cotton for curtains, upholstering, etc	129
Linen for curtains, upholstering, etc	156
Tar:	
Mineral	7
Vegetable	77 (*a*)
Tare, method of fixing	Rule 20
Tarpaulins: Coated with sand for vans	347
Tarred felt, paper, etc., for roofing, etc	348
Tartar, cream of	99
Tartaric acid	92 (*a*)
Tartrates	95 (*b*)
Tasajo (jerked beef)	269
Teeth, false	341 (*b*) or 342 (*b*)
Telegraphic:	
Cables, submarine	395
Cables, for conducting electricity over public thoroughfares	65
Tenders (*see* Locomotives)	246
Theaters, portable, temporarily imported	392
Thread for sewing:	
Cotton	116
Linen	144
Silk	171 (*c*)
Tiles:	
Common clay—	
Unglazed	17 (*a*)
Glazed	17 (*b*)
Ceramic	18 (*a*) or (*b*)
Timber, round, for shipbuilding	192 (*a*)
Tin, and alloys thereof:	
In lumps or ingots	72 (*a*)
In bars, sheets, pipes, and wires	72 (*b*)
In foil, neither stamped, printed, nor lithographed, and capsules for bottles	72 (*c*)
In other articles	72 (*d*)
Britannia metal. (*See* Tin and alloys thereof.)	
Tin plate	36 (*c*)
Manufactures of	57
Tires:	
Wrought iron or steel	35 (*b*)
For bicycles and velocipedes	252 (*b*)
Textiles:	
Cotton—	
Plain, unbleached, bleached, or dyed	117 or 118
Printed or manufactured of dyed yarns	117 (*e*) or 118 (*f*)
Twilled or figured, unbleached, bleached, or dyed	119 or 120
Printed or manufactured of dyed yarns	119 (*f*) or 120 (*f*)
Carded (cotton blankets)	123
Velvety, such as corduroys, velveteens, and three-ply plushes	124
Carpets	128
Trimmings, ribbons, and galloons	131
Lace, blondes	127
Tulles	126

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Textiles—Continued.
Cotton—Continued. Number.
Wicks for lamps 130
Knitted goods—
Undershirts and drawers ..... 125 (*b*)
Stockings, socks, gloves, etc ..... 125 (*c*)
Tapestry manufactured with dyed yarns for upholstering and for curtains; table covers and counterpanes of same 129
Linen, jute, hemp, or other vegetable fibers—
Plain, twilled or damasked, unbleached, or dyed in the piece 147–150
Velvets and plushes 151
Knitted goods, mixed or not with cotton or other vegetable fibers—
In the piece ..... 152 (*a*)
Stockings, socks, gloves, etc ..... 152 (*c*)
Tulles 153
Lace and blondes 154
Carpets 155
Tapestry, manufactured with dyed yarns for upholstering and for curtains, figured or damasked; table covers and counterpanes of the same 156
Trimmings, ribbons, and galloons 157
Of bristles, hair, and horsehair 164
Of wool (knitted goods) 165
Other manufactures of wool 166
Silk—
Plain or twilled 174
Floss or waste silk, raw silk, and waste silk mixed with silk 174
Silk or waste silk with warp or weft of cotton or other vegetable fibers 174
Same with warp or weft wholly of wool or hair 174
Knitted textiles 173
Tulles and lace 174
Velvets and plushes 174
Same with warp or weft of cotton or other vegetable fibers 174
Same with warp or weft of wool or hair 174
Trimmings 174
Waterproof:
On cotton or other vegetable tissue 135, 160
On silk 175
Tobacco:
Imported—
In the leaf, unmanufactured ..... 364 (*a*)
Manufactured ..... 364 (*b*)
Exported—
In the leaf, unmanufactured ..... 406, 407, or 408
Manufactured 405
Toilet:
Articles of clay, faience 23
Paper 178
Soaps—
Ordinary ..... 104 (*b*)
Fine, fancy, perfumed or not ..... 104 (*c*)
Tomatoes:
Fresh, free 375
Canned or potted 320

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Number

Tonnage dues ..... Secs. 14 and 15
Tools (not apparatus), of wrought iron or steel ..... 46 (*a*) or (*b*)
Wooden handles for ..... 194 (*e*)
Tortoise shell:
Unwrought ..... 341 (*a*)
Wrought ..... 341 (*b*)
Composition imitating 342
Tow, tarred or coated with pitch 348
Tower clocks, works for 240
Toys:
Amber, jet, coral, meerschaum, tortoise shell, or mother-of-pearl ..... 341 (*b*)
Horn, whalebone, celluloid, or bone ..... 342 (*b*)
Compositions imitating the preceding ..... 342 (*b*)
Gold ..... 27 (*d*)
Silver ..... 28 (*d*)
Others 353
Trained animals, imported temporarily 392
Tramway carriages or cars 263
Travelers' baggage 386
Traveling bags, of leather or cardboard ..... 228 (*c*)
Trees, shoots, plants in a fresh state 368
Trimmings. (*See* Textiles.)
Distinguished from ribbons and galloons ..... Rule 7
Of mixed materials ..... Rule 7
Trinkets:
Gold ..... 27 (*a*)
Silver ..... 28 (*a*)
Gold or silver plate ..... 29 (*a*)
Amber, jet, coral, meerschaum, tortoise shell, or mother-of-pearl ..... 341 (*b*)
Horn, bone, whalebone, or celluloid ..... 342 (*b*)
Compositions imitating the preceding ..... 342 (*b*)
Others 340
Trunks:
Of leather ..... 228 (*c*)
Of common wood, covered or not with canvas 195
Of fine wood, covered or not with canvas 196
Tulles. (*See* Textiles.)
Turntables 247
Tuns, pipes, casks, etc 363
Turpentine:
Spirits of ..... 77 (*b*)
Oil of ..... 100 (*b*)
Twine, of hemp, etc ..... 146 (*a*)
Type (for printing):
Metal ..... 73 (*f*)
Wood 196
Typewriters 254

U.

Umbrellas 354
Sticks for 343
Underwear. (*See* Textiles.)

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Number.
United States, importations from ..... Sec. 10
Urns:
Of marble, jasper, and other fine stones ..... 1 (c)
Of artificial and other stones ..... 2 (e)
Utensils. (*See* Manufactures of component material.)

V.

Valises, of leather or cardboard ..... 228 (c)
Vanilla beans 295
Flavoring extract 327
Varnishes 88
Vaseline 10
In small packages for toilet use 105
Vases:
Marble, jasper, or other fine stones ..... 1 (c)
Clay, faience, stoneware, porcelain, or bisque 23
Glass or crystal ..... 13 (a) or (b)
Vegetable:
Fuel 201
Hair ..... 203 or 204
Flavoring extracts 327
Oils—
Solid (cocoanut, palm, etc.) ..... 100 (a)
Liquid (except olive oil and other refined oils for table use) ..... 100 (b)
Simple products employed in pharmacy or chemical industries 81
Wax, unwrought 102
wrought 103
Vegetables:
Fresh (garden produce) 375
Canned or potted 320
Dried or desiccated 288
Pickled 321
Velocipedes 253
Velveteens. (*See* Textiles.)
Velvets. (*See* Textiles.)
Veneers, wood sawn in ..... 193 (b)
Vermicelli 284
Vessels:
Chains for, iron or steel 42
Cables for, iron or steel 45
Pumps for, salvage of 396
Machinery for, repair of 397
Tonnage dues ..... Secs. 14 and 15
Vicuna, hair of 161
Voltmeters ..... 248 (b)

W.

Wagons 264
Walking sticks 343
Walnuts 329
Wall clocks, works for 254
Wall paper 184
Washers, of wrought iron or steel 47
of copper or brass ..... 69 (a) or (b)

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	Number.
Waste:	
Cotton	112
Silk	168
Wastes, animal, not specially mentioned	234
Of common metals	74
Waterproof and caoutchouc stuffs:	
On cotton textiles	135
On linen textiles	160
On silk textiles	175
Rubber boots and shoes	252 (*c*)
Waters:	
Aerated	312 (*c*) or (*d*)
Mineral, natural	367
Mineral, artificial	312 (*c*) or (*d*)
Watch cases, watches, and parts	238
Wax, animal, mineral, or vegetable:	
Unwrought	102
Wrought	103
Artificial flowers, fruits, etc	350
Figures, imported temporarily	392
Matches	351
Weighing machines	242
Weight, gross and net, defined	RULES 17 and 18
Weights and measures, metrical	Sec. 9
Whalebone:	
Unwrought	342 (*a*)
Wrought	342 (*b*)
Compositions imitating	342 (*b*)
Wheat:	
In grain	277 (*a*)
In flour	277 (*b*)
Cracked, prepared for table use	282
Wheels, wrought iron or steel	38 (*a*) or (*b*)
Whetstones (mounted)	1 (*d*)
Whiskies	308 (*a*) or (*c*)
Wicks, for lamps	130
Window glass	14 (*b*), (*c*), or (*d*)
Wines:	
Sparkling	309
Other	310, 311
Wire:	
Of wrought iron or steel—	
Galvanized or not	40 (*a*), (*b*), or (*c*)
Covered with a textile	40 (*c*)
Gauze	44 (*a*) or (*b*)
Of copper, brass, bronze, etc—	
Galvanized or not	64 (*a*) or (*b*)
Silvered or nickeled	64 (*c*)
Covered with textiles or insulating materials	65
Conducting cables for electricity	65
Gauze	66 (*a*) or (*b*)
Of nickel, aluminum, and their alloys	71 (*b*)

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